

Company Number: 188693
Charity Number: 20025724

Irish Refugee Council
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2021

Whelan Dowling & Associates
Chartered Accountants and Statutory Audit Firm
Unit 1+4, Block 1,
Northwood Court,
Santry,
Dublin 9.

Irish Refugee Council

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Irish Refugee Council

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Elizabeth Mitrow (Resigned 6 July 2021)
Patrick Devaney (Resigned 6 July 2021)
Bernadette Smyth (Resigned 6 July 2021)
Maeve Foreman
Lorcan Sirr
Susan Whelan
Doireann Breathnach
Daniela Jurj
Oisin O'Reilly
Reuben Hambakachere

Chairperson

Doireann Breathnach

Company Secretary

Daniela Jurj

Charity Number

20025724

Company Number

188693

Registered Office and Principal Address

37 Killarney Street
Dublin 1
D01 NX74
Ireland

Auditors

Whelan Dowling & Associates
Chartered Accountants and Statutory Audit Firm
Unit 1+4, Block 1,
Northwood Court,
Santry,
Dublin 9.

Bankers

AIB
40/41 Westmoreland Street
Dublin 2

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2021.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2019.

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Irish Refugee Council present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is limited by guarantee not having a share capital.

Introduction

2021 was another very challenging year for the Irish Refugee Council. Our staff and volunteers faced these many challenges with resilience and compassion. Covid-19 continued to impact our work and our ability to deliver our in-person services. In August the deterioration of the situation in Afghanistan increased demand on our services and we expanded to support people fleeing the country. Despite the government commitment to ending direct provision, thousands of people remained in this broken system with the ongoing housing crisis hampering the efforts of those trying to secure accommodation outside the system.

We gave substantive support to more than 3,000 people across all our services in 2021 and achieved real change for refugees and people seeking protection in Ireland. Our staff and volunteers were the driving force behind our impact and we thank them most sincerely. Most of all, we thank the people we had the privilege of working with in 2021. We are in awe of their fortitude, particularly during a global pandemic. 2022 presents new challenges and opportunities and we will continue to grow and adapt, challenge and advocate.

Mission, Objectives and Strategy

Strategic direction of the organisation

Our strategic direction is governed by our strategic plan. The CEO regularly reports to the Board of Directors on how the organisation is meeting its strategic objectives. The strategic plan expired at the end of 2020 and in 2021 we commenced the process of formulating a new strategy for the organisation which is to be launched in summer 2022.

Board and staff updates

We had several staff changes during the year including expansion of our Information and Advocacy service and the Law Centre.

Our Board of Directors elected a new Chair, Doireann Breathnach, who took over from Berni Smyth who stepped down in 2021 after many years of dedicated service. We also would like to thank Patrick Devaney and Elizabeth Mitrow who also stepped down from the Board for their massive contribution to the organisation.

Rose Higgins joined in September to support our response to Afghanistan; Ciara Ross joined the Drop in Centre in June; Trevor Keppel joined in April to support our Community Sponsorship work; Rosemary Kunene joined in July as Education Assistant. Natasha Muldoon joined in May as Youth Worker; Virginija Petrauskaite joined in May as Solicitor in the Law Centre. Greta Keegan left in December.

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Attendance at Board meetings

	06.01.21	23.03.21	14.04.21	12.05.21	30.06.21	20.07.21	09.09.21	13.10.21	24.11.21
Nick Henderson	✓	✓	✓	✓	✓	✓	✓	✓	✓
Berni Smyth	✓	✓	✓	✓	✓	X	X	X	X
Patrick Devaney	✓	✓	X	✓	✓	X	X	X	X
Susan Whelan	✓	✓	✓	✓	✓	✓	X	✓	✓
Doireann Breathnach	✓	✓	✓	✓	✓	✓	✓	✓	✓
Elizabeth Mitrow-	✓	✓	X	✓	X	X	X	X	X
Maeve Foreman	✓	✓	✓	X	✓	✓	✓	✓	✓
Rueben Hambakachere	✓	✓	X	✓	X	X	X	✓	✓
Daniela Jurj	✓	✓	✓	✓	✓	✓	✓	✓	✓
Lorcan Sirr	✓	X	✓	✓	✓	✓	✓	✓	✓
Oisin O'Reilly	✓	✓	✓	✓	✓	✓	X	✓	X

Attendance

Nick Henderson (CEO)	9/9
Berni Smyth (Chair - resigned on 06.07.2021)	5/5
Patrick Devaney (Treasurer - resigned on 06.07.2021)	4/5
Susan Whelan	8/9
Doireann Breathnach	9/9
Elizabeth Mitrow (resigned on 06.07.2021)	3/5
Maeve Foreman	8/9
Rueben Hambakachere	5/9
Daniela Jurj (Secretary)	9/9
Lorcan Sirr	8/9
Oisin O'Reilly	7/9

Review of Activities, Achievements and Performance

Information and Advocacy: information to support navigation through the protection process

- 340 new people receiving assistance, support and advice from our Drop in Centre
- 15,167 incoming telephone calls, a 22% increase from 2020
- More than 600 email queries responded to
- 173 Asylum Support Network members and 14 trainings delivered to the Network 12 'Know Your Rights' trainings delivered in partnership with DLA Piper
- 7 online information sessions with more than 710 people registering to attend
- Our Drop in Centre work was supported by Pobal's Scheme to Support National Organisations, St Stephen's Green Trust, Fidelis Insurance and Rethink Ireland's Innovate Together Programme.

Law Centre: providing expert legal advice to secure protection from persecution

- Ongoing representation to 180 clients in international protection process and to 45 clients in family reunification
- 23 clients recognised as refugees; 10 positive permission to remain decisions, 25 positive family reunification decisions
- 2 new High Court Judicial Review cases
- Referral of 6 international protection applications to A&L Goodbody
- Attended 29 International Protection Office interviews between May - December 46 young people supported in family reunification through KIND project with support from pro bono partner firms, 8 positive decisions received
- Representation provided to clients in relation to Reception Conditions, Age Assessment, Dublin III, inadmissibility and more
- The Law Centre's work is supported by Public Donations, the Tomar Trust, KIND and A&L Goodbody.

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Afghanistan response: supporting and assisting Afghan people post-Taliban takeover

- Visa applications on behalf of 60 sponsors in Ireland submitted with a further 105 being worked through
- 30 applications submitted by pro bono partners A&L Goodbody
- Preparing to assist more than 150 sponsors in applying for the new Afghan Admission Programme with support from new pro bono partners, Matheson and Philip Lee solicitors in addition to A&L Goodbody
- Supported 19 Afghan people to move into independent accommodation
- Three presentations and engagements with people living in EROCs
- Our work on Afghanistan is supported by public donations, the Sunflower Foundation and the Community Foundation for Ireland

Education: advocacy and support to broaden access to higher and further education

- 56 people, from 19 countries between the ages of 24 and 43, given financial support through our Education Fund to access further and higher education, average grant amount: €950
- Advocacy on behalf of: 36 people to achieve a Sanctuary scholarship, 5 people to receive Student Support Scheme, 7 people receiving SUSI support
- 300 people supported through advice and information by phone and email 40 people referred to education guidance
- In partnership with College Connect published: A Community Needs Analysis with Refugees & People Seeking Asylum - Exploring Access & Barriers to Higher Education Distributed more than 72 laptops
- Thank you to Coilite, Mason Hayes and Curran, Apple, and to the members of the public who have so generously supported the Education Fund including Museum of Everyone's Putting Down Roots fundraiser

Employment: support and guidance to help people fulfil their potential and access work 121 women intensively supported through casework and advocacy

- Four 'Integration from Day One' programmes delivered with 53 women completing the Integration from Day One programme
- 11 people in work placement, 15 women progressing to sustainable employment from programmes
- 14 collaborations with employers
- Deloitte : 4 people in 6-month internships with Deloitte
- EY: 8 people in summer internships, 6 offered follow-on contracts IKEA: 3 people in 2-month internship, all offered permanent contracts 39 women partaking in mentorships
- Our employment work is supported by the European Social Fund and the Rethink Ireland's Mná na hÉireann fund.

Housing: helping people transition from Direct Provision and access secure housing

- 57 people accommodated through our 'Place to Call Home' housing project and five households supported to move on from the project into long term accommodation
- More than 600 people given information and advice on housing
- 95 people at risk of homelessness supported, 60 people supported to move in to a HAP tenancy from Direct Provision or homelessness
- 130 people received training on leaving Direct Provision and Housing Rights 160 housing applications submitted
- Our housing programme is supported by the Diocese of Dublin and Glendalough's 'A Place to Call Home' fundraising campaign.

Youth Work: empowering young people to build new lives in Ireland

- 46 young people, from 12 countries, engaged with through group projects and one to one support
- 27 young people receiving one to one support Presentations and outreach to 12 schools across Ireland
- Six youth Groups and Youth Projects: 'Just Us', 'Just World', 'Move Your Mood', Summer Workshops, Gaisce, 'Connections'
- Published Mind Yourself, A Mental Health Resource for Young People
- Our Youth Work was supported by the Mount Street Club and the Community Foundation for Ireland.

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Resettlement: helping new Syrian and Afghan refugees build lives in Ireland

- More than 1,300 people supported and advised over phone, email and whatsapp
- More than 970 resettled or relocated Syrian refugees assisted and supported
- Types of support: Family Reunification, IHAP, Follow up on visas and travel, Citizenship applications, joint spouse visa applications, assistance with information and CV, Business start up and placements
- Syrian Women's Group in collaboration with One Million Stars commencing in May 2021
- Nine Irish Resettlement Community of Practice meetings, commencing in March 2021
- 5 groups (11 sessions for each) on cultural orientation International Community of Practice once a month
- Five trainings delivered to other resettlement workers in Ireland
- 2 Interpreter Training Programmes for interpreters and four for staff
- Our resettlement work is supported by Pobal's Scheme to Support Small Organisations.

Community Sponsorship: supporting communities to welcome refugees:

- 17 community sponsorship groups engaged and supported
- 26 resettled people supported nine local community sponsorship groups 15 trainings to community sponsorship groups and two public webinars
- Our Community Sponsorship work is supported by the Department Children, Equality, Disability, Integration and Youth

Advocacy for policy change:

- 14 press releases
- More than 50 media appearances across radio, TV and print
- Successfully advocated for people subject to the inadmissibility process to receive reception conditions
- Appointed a member of the Programme Board to oversee the end of Direct Provision
- Active member of the European Council on Refugees and Exiles
- Highlighted hotel quarantine of protection applicants beyond 14 days Seminar on the effects of Brexit on Irish and UK protection policy Health professionals report research (to be published in 2022)
- 'Our Voice, Our Rights' research project funded by IHREC in partnership with Spirasi (to be published in 2022)
- Highlighted ongoing delays in the international protection process through 'Hanging on a Thread' report
- Four joint letters and submissions on Afghanistan
- Ongoing advocacy for broadening access to higher and further education
- Ongoing advocacy for improved interpreter services and regulation in Ireland
- Presentation to the Joint Committee on Public Petitions
- Advocacy for the Land Development Agency's mandate to include accommodation for people seeking protection
- Our advocacy work is supported by the Tomar Trust and the Social Change Initiative and by donations from the public

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of €1,289,493 (2020 - €1,194,073) and liabilities of €641,033 (2020 - €669,739). The net assets of the charity have increased by €124,126.

Principal Risks and Uncertainties

The main financial risks to The Irish Refugee Council emanate from potential reduction in funding from our primary supporters. However, the company has mitigated this risk by diversifying its revenue streams across a number of funders including private donations and government grants.

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Elizabeth Mitrow (Resigned 6 July 2021)
Patrick Devaney (Resigned 6 July 2021)
Bernadette Smyth (Resigned 6 July 2021)
Maeve Foreman
Lorcan Sirr
Susan Whelan
Doireann Breathnach
Daniela Jurj
Oisín O'Reilly
Reuben Hambakachere

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Daniela Jurj.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Irish Refugee Council subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Auditors

The auditors, Whelan Dowling & Associates, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 37 Killarney Street, Dublin 1, D01 NX74.

Approved by the Board of Directors on 9th June 2022 and signed on its behalf by:

Irish Refugee Council

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2021

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 9th June 2022 and signed on its behalf by:

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Refugee Council

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Irish Refugee Council for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- In our opinion the Director's Report has been prepared in accordance with the Companies Act, 2014.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Refugee Council

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 12, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Sean Whelan FCA
for and on behalf of

WHELAN DOWLING & ASSOCIATES

Chartered Accountants and Statutory Audit Firm
Unit 1+4, Block 1,
Northwood Court,
Santry,
Dublin 9.

9th June 2022

Irish Refugee Council

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Irish Refugee Council

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Income							
Donations and legacies	4.1	281,544	823,638	1,105,182	183,189	564,650	747,839
Other trading activities	4.2	138,346	700	139,046	139,658	82,757	222,415
Other income	4.3	10	-	10	30	-	30
Total income		419,900	824,338	1,244,238	322,877	647,407	970,284
Expenditure							
Charitable activities	5.1	220,652	899,460	1,120,112	271,368	595,359	866,727
Net income/(expenditure)		199,248	(75,122)	124,126	51,509	52,048	103,557
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		199,248	(75,122)	124,126	51,509	52,048	103,557
Reconciliation of funds							
Balances brought forward at 1 January 2021	15	250,585	273,749	524,334	199,076	221,701	420,777
Balances carried forward at 31 December 2021		449,833	198,627	648,460	250,585	273,749	524,334

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 9th June 2022 and signed on its behalf by:

Irish Refugee Council
BALANCE SHEET
as at 31 December 2021

		2021	2020
	Notes	€	€
Fixed Assets			
Tangible assets	10	8,949	2,028
		<hr/>	<hr/>
Current Assets			
Debtors	11	75,027	38,568
Cash at bank and in hand		1,205,517	1,153,477
		<hr/>	<hr/>
		1,280,544	1,192,045
		<hr/>	<hr/>
Creditors: Amounts falling due within one year	12	(641,033)	(669,739)
		<hr/>	<hr/>
Net Current Assets		639,511	522,306
		<hr/>	<hr/>
Total Assets less Current Liabilities		648,460	524,334
		<hr/>	<hr/>
Funds			
Restricted funds		198,627	273,749
General fund (unrestricted)		449,833	250,585
		<hr/>	<hr/>
Total funds	15	648,460	524,334
		<hr/>	<hr/>

Approved by the Board of Directors on 9th June 2022 and signed on its behalf by:

Irish Refugee Council
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash flows from operating activities			
Net movement in funds		124,126	103,558
Adjustments for:			
Depreciation		1,938	728
Interest receivable and similar income		(10)	(30)
		<u>126,054</u>	<u>104,256</u>
Movements in working capital:			
Movement in debtors		(36,459)	(18,664)
Movement in creditors		(28,706)	129,632
		<u>60,889</u>	<u>215,224</u>
Cash flows from investing activities			
Interest received		10	30
Payments to acquire tangible assets		(8,859)	(1,143)
Receipts from sales of tangible assets		-	237,820
		<u>(8,849)</u>	<u>236,707</u>
Net cash generated from investment activities			
		<u>(8,849)</u>	<u>236,707</u>
Net increase in cash and cash equivalents		52,040	451,931
Cash and cash equivalents at 1 January 2021		1,153,477	701,546
Cash and cash equivalents at 31 December 2021	23	<u>1,205,517</u>	<u>1,153,477</u>

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

Irish Refugee Council is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 37 Killarney Street, Dublin 1, D01 NX74, Ireland which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", effective 1 January 2019.

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Donated services or facilities

Donated services or facilities are recognized when the company had control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognized on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognized in expenditure in the period of receipt.

Deferred income and expenditure

Revenue grants received to contribute towards specific expenditure are recognised in the Income and Expenditure Account to the extent that they can be matched with associated expenditure. Any revenue grants received in advance are recognised in deferred income.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Reserves Policy

The Directors of the Company have set a reserves policy which requires that:

- Reserves be maintained at a level which ensures that the company's core activity could continue during a period of unforeseen difficulty; and
- A proportion of reserves be maintained in a readily realisable form.

The calculation of required level of reserves is an integral part of the Company's annual planning. The level of reserves is kept under constant review through ongoing financial reporting and production of annual audited accounts.

Any deficits arising from restricted activities in the current year are supported by funds from the unrestricted reserves.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 15% Straight line
----------------------------------	---------------------

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Charity Number CHY10153. Irrecoverable valued added tax is expensed as incurred.

Grants receivable

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of income and retained earnings at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of income and retained earnings in the same period as the related expenditure.

3. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. The judgements, estimates and assumptions used in the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could differ from these estimates, and the effect of any change in estimates will be adjusted in the financial statements when they become reasonably determinable.

Judgements, estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under these circumstances

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Estimating useful lives of tangible assets

The company estimates the useful lives of its tangible assets based on the period over which the assets are expected to be available for use. The company reviews annually the estimated useful live of tangible assets based on factors that include asset utilisation, internal technical evaluation, technological changes, environmental and anticipated use of the assets tempered by related industry benchmark information. It is possible that future results of operations could be materially affected by changes in the company's estimates brought about by changes in the factors mentioned.

Recoverability of debtors

The company has made judgements when assessing the impairment of its debtors. Outstanding balances have been grouped on the basis of similar risk characteristics such as past-due status, and impairment has been reviewed with reference to historical loss experience updated for current conditions.

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

4.	INCOME				
4.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2021	2020
		€	€	€	€
	Donations and legacies	199,355	197,465	396,820	274,770
	European Social Fund - Gender Equality fund	-	112,922	112,922	78,407
	Tomar Trust, 'Policy, Legal and Advocacy Support'	25,345	83,126	108,471	20,146
	Pobal, Scheme for Support to National Organisations	-	93,041	93,041	78,790
	The Oak Foundation - Supporting IRC core work during Covid-19	56,844	-	56,844	34,156
	Dept. of Justice – Regional Support Organisation funding – Area 1	-	51,852	51,852	-
	Rethink Ireland – Supporting Digital Drop in Service	-	44,747	44,747	15,253
	Dept. of Justice - Regional Support Organisation funding – Area 7	-	36,823	36,823	35,626
	Rethink Ireland - Supporting employment of female refugees	-	31,835	31,835	28,903
	City of Dublin Education Training Board – supporting education program through laptops	-	25,000	25,000	19,657
	Mount Street Club Trust, 'Hope and Ambition Initiative 2018 to 2021'	-	22,974	22,974	18,160
	The Atlantic Philanthropies, 'Rent Support'	-	20,000	20,000	20,000
	Defence for Children – Improving the legal position of children on the move in Europe	-	16,000	16,000	16,000
	ESB – funding laptops for asylum applicants	-	14,800	14,800	-
	Comic Relief – Demand for digital project	-	10,000	10,000	-
	Maynooth University Ireland - College Connect	-	9,505	9,505	5,210
	IKEA – supporting refugees with skills for employment	-	8,856	8,856	-
	Sunflower Foundation – support for Afghan refugees	-	6,801	6,801	-
	Fidelis Insurance	-	6,674	6,674	-
	St Stephens Green Trust – funding for Asylum Support Network	-	6,000	6,000	-
	Irish Human Rights and Equality Commission – Access to rights & justice	-	5,820	5,820	-
	Kids in Need of Defence, 'Pro Bono Legal Support for Unaccompanied Minor (UAM) Refugee Children'	-	5,756	5,756	2,348
	ICMC Europe – SHARE Quality Sponsorship network	-	4,805	4,805	-
	Department of Justice, 'Community Integration Fund'	-	3,559	3,559	-
	Community Foundation Ireland – "Mind Yourself" Project	-	3,547	3,547	-
	The Wheel – Training Links program	-	1,730	1,730	-
	United Diocese of Dublin and Glendalough, 'A Place to Call Home'	-	-	-	30,000
	European Commission AMIF Fund 2014-2020, Quality, Protection and Empowerment in the Asylum Procedure	-	-	-	24,908
	Pobal Dormant Accounts Fund, 'Pre-Activation Supports for Female Refugees'	-	-	-	24,476
	Erasmus +, 'VIFRE platform online business incubator'	-	-	-	350
	Department of Jobs and Enterprise, 'Job Creation Scheme'	-	-	-	938
	Community Foundation Ireland, Supporting Drop in Centre'	-	-	-	9,741
	Community Foundation Ireland - Supporting education of asylum seekers	-	-	-	10,000
		281,544	823,638	1,105,182	747,839

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

4.2	OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2021	2020
			€	€	€	€
	Rental Income		108,097	-	108,097	129,461
	Charge for Services		30,249	700	30,949	10,197
	Gain on disposal of tangible asset		-	-	-	82,757
			<u>138,346</u>	<u>700</u>	<u>139,046</u>	<u>222,415</u>
4.3	OTHER INCOME		Unrestricted Funds	Restricted Funds	2021	2020
			€	€	€	€
	Bank Interest Received		<u>10</u>	<u>-</u>	<u>10</u>	<u>30</u>
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2021	2020
		€	€	€	€	€
	Expenditure on charitable activities	-	-	-	-	728
	Drop In Centre	154,302	-	20,759	175,061	122,364
	Independent Law Centre	190,297	-	18,872	209,169	187,726
	Integration Programme	620,122	-	50,952	671,074	476,517
	Communication and Advocacy	55,732	-	3,774	59,506	73,198
	Governance Costs (Note 5.2)	-	-	5,302	5,302	6,194
		<u>1,020,453</u>	<u>-</u>	<u>99,659</u>	<u>1,120,112</u>	<u>866,727</u>
5.2	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2021	2020
		€	€	€	€	€
	Finance costs	-	-	797	797	766
	Audit Fees	-	-	4,505	4,505	5,428
		<u>-</u>	<u>-</u>	<u>5,302</u>	<u>5,302</u>	<u>6,194</u>
5.3	SUPPORT COSTS		Charitable Activities	Governance Costs	2021	2020
			€	€	€	€
	Support - Irish Refugee Centre Core		<u>94,357</u>	<u>5,302</u>	<u>99,659</u>	<u>102,989</u>
6.	ANALYSIS OF SUPPORT COSTS	Basis of Apportionment			2021	2020
					€	€
	Support - Irish Refugee Centre Core	Percentage of staff per activity area			<u>99,659</u>	<u>102,989</u>
7.	NET INCOME				2021	2020
					€	€
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				<u>1,938</u>	<u>728</u>

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2021 Number	2020 Number
Employees	21	17

The staff costs comprise:

	2021 €	2020 €
Wages and salaries	684,298	547,813
Social security costs	74,228	57,608
Pension costs	21,529	19,361
	780,055	624,782

The employee numbers figure disclosed above is the whole-time equivalents figure 21 (2020: 17). During the financial year, ended 31 December 2021, there were a total 25 employees employed by the company.

9. EMPLOYEE BENEFITS

There are no employees who received employee benefits excluding employer pension costs of more than €70,000 for the reporting period. The remuneration committee has the responsibility for the approval of all elements of pay and conditions for staff. CEO, Nick Henderson, received a salary €60,180 in 2021.

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2021	52,608	52,608
Additions	8,859	8,859
At 31 December 2021	61,467	61,467
Depreciation		
At 1 January 2021	50,580	50,580
Charge for the financial year	1,938	1,938
At 31 December 2021	52,518	52,518
Net book value		
At 31 December 2021	8,949	8,949
At 31 December 2020	2,028	2,028

11. DEBTORS

	2021 €	2020 €
Other debtors	25,279	460
Prepayments	8,994	8,994
Accrued Income	40,754	29,114
	75,027	38,568

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

12. CREDITORS	2021	2020
Amounts falling due within one year	€	€
Trade creditors	-	384
Taxation and social security costs	19,528	17,606
Other creditors	7,592	52,688
Pension accrual	-	918
Accruals	36,975	21,743
Deferred Income	576,938	576,400
	641,033	669,739

13. State Funding

13.1 - Agency

Sponsoring Government Department
Grant Programme

Purpose of the Grant

Term

Total Fund

Expenditure

Fund deferred or due at financial year end

Received in the financial year

Grants taken to income in the period

Capital Grant

Restriction on use

Pobal

Department of Rural & Community Development
Scheme to Support National Organisations in the Community &
Voluntary sector (SSNO 3)

Core funding for positions of CEO, Finance Manager,
Resettlement Officer, Communications Officer, Drop In Centre
Triage Assistant and overheads

3 years July 2019 - June 2022

€269,964

€93,041

-€2,784

€90,257

€93,041

€Nil

Programme delivery & Salaries, Programme Costs & Direct
Overheads

13.2 - Agency

Sponsoring Government Department
Grant Programme

Purpose of the Grant

Term

Total Grant

Expenditure

Fund deferred or due at financial year end

Received in the financial year

Grants taken to income in the period

Capital Grant

Restriction on use

Department of Justice & Equality

European Commission
European Social Fund (ESF)

Funding a programme for supporting women in the asylum
process to access employment

3 years (3 October 2019 - 30 September 2022)

€394,799

€112,922

€27,183

€85,739

€112,922

€Nil

Programme delivery & Salaries, Programme Costs & Direct
Overheads

13.3 - Agency

Sponsoring Government Department
Grant Programme

Purpose of the Grant

Term

Total Grant

Expenditure

Fund deferred or due at financial year end

Received in the financial year

Grants taken to income in the period

Capital Grant

Restriction on use

Department of Justice & Equality

Office of the Promotion of Migrant Integration
Community Integration Fund

Supporting women in Direct Provision to participate in the 2021
Dublin Marathon

31 December 2020 - 30 June 2021

€5,000

€3,559

€1,441

€Nil

€3,559

€Nil

Programme delivery & Programme Costs.

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

13.4 - Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant
Term
Total Grant
Expenditure
Fund deferred or due at financial year end
Received in the financial year
Grants taken to income in the period
Capital Grant
Restriction on use

Department of Justice & Equality

Office of the Promotion of Migrant Integration
Community Integration Fund 2021
Supporting youth work
31 December 2021 - 30 June 2022
€5,000
€Nil
€5,000
€5,000
€Nil
€Nil
Programme delivery & Programme Costs

13.5 - Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant
Term
Total Grant
Expenditure
Fund deferred or due at financial year end
Received in the financial year
Grants taken to income in the period
Capital Grant
Restriction on use

Department of Justice & Equality

Irish Refugee Protection Programme
Regional Support Organisation Funding
Funding to support implementation of the Community Sponsorship Programme - Area 1
2 years (1 January 2021 - 31 December 2022)
€110,000
€51,852
€3,148
€55,000
€51,852
€Nil
Programme delivery - Salaries, Programme Costs & Direct Overheads

13.6 - Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant
Term
Total Grant
Expenditure
Fund deferred or due at financial year end
Received in the financial year
Grants taken to income in the period
Capital Grant
Restriction on use

Department of Justice & Equality

Irish Refugee Protection Programme
Regional Support Organisation funding
Funding to support implementation of the Community Sponsorship Programme - Area 7
2 years (1 January 2021 - 31 December 2022)
€110,000
€36,823
€18,177
€55,000
€36,823
€Nil
Programme delivery - Salaries, Programme Costs & Direct Overheads

13.7 - Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant
Term
Total Grant
Expenditure
Fund deferred or due at financial year end
Received in the financial year
Grants taken to income in the period
Capital Grant
Restriction on use

City of Dublin Education & Training Board (CDETB)

City of Dublin Education & Training Board (CDETB)
Mitigating Against Education Disadvantaged Fund
Digital Technologies
1 month (December 2021)
€25,000
€25,000
€Nil
€25,000
€25,000
€25,000
Digital Technologies

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

14. RESERVES

	2021 €	2020 €
At 1 January 2021	524,334	420,776
Surplus for the financial year	124,126	103,558
At 31 December 2021	<u>648,460</u>	<u>524,334</u>

15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2020	199,076	221,701	420,777
Movement during the financial year	51,509	52,048	103,557
At 31 December 2020	250,585	273,749	524,334
Movement during the financial year	199,248	(75,122)	124,126
At 31 December 2021	<u>449,833</u>	<u>198,627</u>	<u>648,460</u>

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
Restricted funds					
Restricted	273,749	824,338	899,460	-	198,627
Unrestricted funds					
Unrestricted General	250,585	419,900	220,652	-	449,833
Total funds	<u>524,334</u>	<u>1,244,238</u>	<u>1,120,112</u>	<u>-</u>	<u>648,460</u>

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	8,949	830,711	(641,033)	198,627
Unrestricted general funds	-	449,833	-	449,833
	<u>8,949</u>	<u>1,280,544</u>	<u>(741,033)</u>	<u>648,460</u>

16. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

17. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year-ended 31 December 2021.

18. CONTINGENT LIABILITIES

The company had no contingent liabilities at the 31 December 2021. (2020: €nil)

19. OPERATING LEASE COMMITMENTS

Expenditure on operating leases is accounted for on a straight-line basis over the length of the lease:

	2021 €	2020 €
Payable on leases in which the commitment expires within:	-	-
One year	-	-
Two to five years	-	-
More than five years	466,800	496,800
	<u>466,800</u>	<u>496,800</u>

20. LEGAL STATUS

The charity is exempt from including the word "Limited" in its name by virtue of Section 1180 of the Companies Act 2014. The charity is limited by guarantee and has no share capital. Under the guarantee each member has undertaken to contribute, in the event of a winding up, an amount not exceeding the sum of €1.00. This guarantee continues for one financial year after individual membership ceases.

21. RELATED PARTY TRANSACTIONS

There were no related party transactions in relation to the affairs of the Charity in which the Directors had any interest, as defined in the Companies Act 2014, at any time during the period ended 31st December 2021.

22. CASH AND CASH EQUIVALENTS

	2021 €	2020 €
Cash and bank balances	884,939	832,900
Cash equivalents	320,578	320,577
	<u>1,205,517</u>	<u>1,153,477</u>

23. POST-BALANCE SHEET EVENTS

The Board of Irish Refugee Council have considered the impact on the organisation of the events subsequent to the balance sheet date, in particular the risks associated with the Covid-19 pandemic which it considered to be a non-adjusting event. The Board state that following their review, Irish Refugee Council have no current going concern issues and expect the Charity to remain viable and solvent for the foreseeable future.

24. FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

The Charity held a sum of €7,592 on behalf of Sanctuary Runners.

25. EXEMPTION FROM DISCLOSURE

The Charity has availed of no exemptions, it has disclosed all relevant information.

26. TAXATION CLEARANCE

The Charity complies with Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" by providing its tax clearance access number to grant providers when requested.

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

27. DEPARTMENT OF PUBLIC EXPENDITURE AND REFORM CIRCULAR 13/2014

The Board confirm that the company is operating in compliance with the Department of Public Expenditure and Reform Circular 13/2014.

28. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 9th June 2022.

IRISH REFUGEE COUNCIL

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE REPORT OF THE AUDITORS

Irish Refugee Council
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 December 2021

	Schedule	2021 €	2020 €
Income		1,244,228	970,254
Charitable activities and other expenses	1	(1,120,112)	(866,726)
		124,116	103,528
Miscellaneous income	2	10	30
Net surplus		124,126	103,558

Irish Refugee Council**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**

for the financial year ended 31 December 2021

	2021 €	2020 €
Expenses		
Wages and salaries	684,298	542,666
Employers PRSI	74,228	57,608
Staff defined contribution pension costs	21,529	19,361
E-working allowances	12,731	-
Staff training	6,697	3,301
Intern Costs	3,124	2,072
Staff Recruitment	1,197	354
Education Programme tuition fees	42,141	26,745
Student transport costs	7,242	5,147
Interpretation costs	10,917	8,696
Rent payable	15,000	18,751
Insurance	8,447	7,480
Web and computer costs	7,553	6,994
Light and heat	3,961	7,385
Cleaning	4,249	4,173
Repairs & maintenance - Property	21,650	30,428
Repairs & maintenance - Equipment	22,964	32,279
Hardware for supporting education & employment	61,703	-
Printing, postage and stationery	17,519	10,094
Photocopier & printer leases	2,339	2,945
Telephone	10,435	10,977
Travelling and subsistence	2,080	2,306
Legal and professional	-	1,059
Consultancy services	63,829	51,748
Auditor's/Independent Examiner's remuneration	4,505	5,428
Bank charges	1,146	1,016
General expenses	3,699	4,104
Subscriptions	2,991	2,881
Depreciation	1,938	728
	<u>1,120,112</u>	<u>866,726</u>

Irish Refugee Council**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 2 : MISCELLANEOUS INCOME**

for the financial year ended 31 December 2021

	2021 €	2020 €
Miscellaneous Income		
Bank Interest	10	30