Company Number: 188693
Charity Number: 20025724

Irish Refugee Council

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2020

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 Patrick Devaney Bernadette Smyth Maeve Foreman Lorcan Sirr Susan Whelan Doireann Breathnach Daniela Jurj Oisin O'Reilly Reuben Hambakachere
Chairperson	Bernadette Smyth
Company Secretary	Daniela Jurj
Charity Number	20025724
Company Number	188693
Registered Office	37 Killarney Street Dublin 1 D01 NX74
Principal Address	37 Killarney Street Dublin 1 D01 NX74 Dublin 1 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
DIRECTOR'S REPORT 2020
for the financial year ended 31 December 2020

Introduction
This has been an extremely challenging year for most individuals and families in Ireland, but it was especially tough on those who continue to live within the Direct Provision system. Many of those we serve endured the past year without their own front door to close, with nowhere to isolate and nowhere to feel safe in a global pandemic. To highlight these experiences, we conducted a detailed piece of research with 418 people living in 63 different Direct Provision and emergency centres across the country and published our findings in a report entitled "Powerless" Experiences of Direct Provision during the Covid-19 pandemic. The survey found that:

- 55% felt of respondents unsafe during the pandemic
- 50% were unable to socially distance themselves from other residents during the pandemic
- 42% shared a bedroom with a non-family member

Our very purpose is to support people in this system and to do so we needed to shift completely to an online service model. This shift was extremely challenging for our staff, given the very personal nature of the services we deliver. The trust of our clients is paramount, and it is a testament to our staff's dedication, passion and commitment to be able to continue to offer advice and support and gain this trust in this new world of zoom meetings and conference calls. Although we are looking forward to resuming in-person services when it is safe to do so, we were able to take some learnings from virtual working which we home to carry forward as the pandemic hopefully ends. We plan to continue using online to reach those who find it difficult to make the trip to Dublin to use our services.

In addition to the services we provide to individuals we accelerated our policy and lobbying work which aims to create systemic change and ensure the rights of our asylum seekers and refugees are protected by the state. The past year marked a major milestone for the organisation with the government's intention, contained in the Programme for Government, to end Direct Provision. This is a major achievement for our organisation and the broader movement we are part of. The IRC has been campaigning to end Direct Provision for more than two decades and we welcome this commitment from the government to end this broken system.

Our policy work included direct engagement with the government calling for an end to the system and in January 2021 we published a detailed report on Implementing Alternatives to Direct Provision. However, replacing the system will not be easy, solutions and alternatives will need to be found. We do not want the new system to be a Direct Provision 2.0 rather we want a system based on human rights and dignity. We will work with the broad ecosystem of organisations, activists, individuals and the government to achieve a new vision for Ireland's protection system.

Finally, we would like to thank our clients and say on behalf of the entire organisation that it is our great honour to serve you. Ireland is a richer place both culturally and morally from your contribution and we will continue to work tirelessly to ensure that Ireland is a fair and inclusive society for people seeking international protection.

We are also extremely grateful to all our funders and supporters without whom our work would not be possible.

Irish Refugee Council
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2020

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 2020.

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).

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 2020.

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) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

Strategic direction of the organisation
Our strategic direction is guided by our strategic plan. The CEO reports to the Board of Directors regularly on whether and how the organisation is meeting the targets contained in the plan. Our strategic plan expired at the end of 2020. A priority for 2021 is to develop and launch a new strategic plan.

The plan divides the organisation's work into four objectives reflecting our core areas of work. Each objective contains goals with ambitious performance indicators, below we list how many goals are met completely, met with comments or not met. The below table summarises the final breakdown. In summary we met 62% of our goals.

	Total number of goals	Achieved	Partly achieved	Not achieved
Advocacy for Legislative and Policy Change	51	32	12	7
Better Services Assisting More People	24	16	6	2
Innovation in Integration Supports and Achieving Well Funded	33	18	12	3
Well-Governed and Transparent Organisation	31	20	6	5
Total	139	86	36	17
Percentage		62%	26%	12%

Board and staff updates
We had several staff changes during the year. We welcomed Amaka Chuks and Mavis Ramazani to our employment team and Madeline Allen as our Housing Trainee. Brian Collins, our Senior Solicitor departed. Brian began as an intern, then Legal Officer then Solicitor. He represented many people in the protection process and changed lives. Claire Tadla moved to the Law Centre as a trainee solicitor. Hanna Dwyer replaced Claire and became Information and Advocacy Manager.

We also welcomed back Alan O'Leary as Caseworker who was previously an intern with the organisation. We are also very grateful to Blaithin Quigley who was an intern with us in the Drop In Centre. Carmen del Prado and Kevin Clarke also gave invaluable support and assistance to the Law Centre.

Attendance at Board meetings

	30/03	27/04	20/05	10/06	29/07	15/09	07/10	15/10
Nick Henderson (CEO)	✓	✓	✓	✓	✓	✓	✓	✓
Berni Smyth (Chair)	✓	✓	✓	✓	✓	X	✓	✓
Patrick Devaney (Treasurer)	✓	✓	✓	✓	✓	✓	✓	✓
Susan Whelan	✓	✓	✓	✓	✓	X	✓	✓
Doireann Breathnach	✓	✓	✓	✓	X	✓	X	✓
Elizabeth Mitrow	✓	✓	✓	✓	✓	✓	X	✓
Maeve Foreman	✓	✓	✓	✓	✓	✓	✓	✓
Rueben Hambakachere	✓	✓	✓	✓	✓	X	✓	✓
Daniela Jurj (Secretary)	✓	✓	✓	✓	✓	✓	✓	✓
Lorcan Sirr	✓	✓	✓	✓	X	✓	X	✓
Oisin O'Reilly	✓	✓	✓	X	X	X	X	✓

Governance

The Irish Refugee Council is committed to complying with the Charities Governance Code and the Statement of Guiding Principles for Fundraising. The Irish Refugee Council has a dedicated section about its governance and other company information on its website www.irishrefugeecouncil.ie/ to ensure the full transparency of its operations

Review of Activities, Achievements and Performance

Advocacy:

- 2020 was another busy year for advocacy. Two themes dominated: highlighting and attempting to mitigate the harm of Covid-19 on people living in Direct Provision and the general protection process and the insertion of a commitment to end Direct Provision into the Government's Programme for Government.
- In August we published our report on the impact of Covid-19 on the pandemic. 'Powerless', Experience of Direct Provision. The report was based on a survey completed by people living in Direct Provision. The report found that 55% of respondents felt unsafe during the pandemic, 50% unable to socially distance themselves from other residents and 42% shared a room with a non-family member.
- We advocated, in partnership with other organisations, for changes. These included for vulnerable people and healthcare workers to be given space to isolate and moved out of Direct Provision, an increase of €20 to the Direct Provision weekly allowance and the closure of the centre in Cahersiveen.
- Support to people who are particularly 'at-risk' and liaising with the relevant authorities to secure safe and appropriate accommodation
- The Advisory Group on International Protection published its report in October. The Irish Refugee Council were members of the group. Chaired by Catherine Day, the group analysed all aspects of the protection process. The report contained approximately 56 recommendations for improving and reforming the protection process, including ending Direct Provision.
- Our advocacy work is supported by the Tomar Trust and the Social Change Initiative.

Communications and outreach and media:

- Unfortunately the pandemic meant that we were not able to hold any significant outdoor events or actions. We were still able to have develop some effective partnerships and relationships: we partnered with 'We Make Good' and the 'Textile Studio' on a 'buy one, gift one' face mask initiative, with more than 1,700 masks being distributed. With Centra we delivered more than 3,000 Easter Eggs to children in Direct Provision. Our partnership with Sanctuary Runners formally commenced.
- We did many media interviews on the impact of Covid-19 on the pandemic, including RTÉ and the BBC World Service.

Information and Referral Service:

- The Drop in centre was as busy as ever this year. We received 12,225 incoming calls and queries which is likely to be a record. The peak month for calls was March 2020 reflecting the pandemic commencing in Ireland in that month. Unfortunately, our physical Drop in Centre had to close in March and we shifted to telephone and online delivery.
- There were very high levels of casework queries related to Covid-19. These included advice and support to access PPSNs, Medical Cards, Covid-19 pandemic unemployment payment (where eligible) or receiving the daily expenses allowance if moved to a different centre. Through our wide-ranging work in the Drop in Centre we were able to identify the many impacts of Covid and raise attention to them through advocacy.

- The Asylum Support Network continued to grow. The Network aims to support organisations and volunteers across Ireland who are helping people in the protection process. We convened two online meetings of the Asylum Support Network (March and October). The network now has more than 120 individual members from more than 30 organisations across Ireland. We were successful in receiving funding from The Wheel to deliver a series of trainings to the network which commenced in May 2021.
- Our Drop in Centre work was supported by Pobal's Scheme to Support National Organisations, the AMIF programme and Rethink Ireland's Innovate Together Programme.

Law Centre:
- Another very busy but productive year for the Law Centre. Like other areas of work a lot of the Centre's work shifted to focussing on Covid-19.
- We assisted homeless people who were unable to re-access their bed in Direct Provision. Assisted persons who have been wrongly excluded from Direct Provision in accessing accommodation. Gave direct advice to protection applicants regarding access to the Covid-19 emergency social welfare payment.
- The Law Centre also sought legal opinion on the State's responsibilities to people in congregated settings during the Covid-19 pandemic. The opinion was submitted to Government and used as a basis of advocacy.
- We support 66 people in early legal advice for their application to the International Protection Office.
- We sought judicial review in 5 cases involving a particular issue or challenge relevant to people seeking protection in Ireland.
- We continued our partnership with A&L Goodbody. We referred 14 people to their services in 2020.
- Our partnership with the Immigrant Council of Ireland, supported by Kids In Need of Defence to address the gaps in protection for unaccompanied refugee children during the family reunification process commenced. 32 young people were assisted to make family reunification applications through the project, assisted by 5 pro bono partners (3 law firms, 2 companies).
- Our Project commenced with Defence for Children (DCI) Netherlands on providing representation and advocacy to children in the protection process with a view to widening access to justice for children on the move in Europe.
- We published the Asylum Information Database report for Ireland, a detailed report analysing Ireland's protection process
- The Law Centre's work is supported by the AMIF programme, the Tomar Trust, KIND and A&L Goodbody.

Housing advice, advocacy and accommodation programme:
- Housing continued to grow as an area of work. We gave approximately 550 people advice and assistance and approximately 150 people in homeless situations received assistance. We worked intensively over the year to help people move out of Direct Provision.
- We also worked a wide variety of issues: housing list applications, homeless services, social welfare and tenancy sustainment.
- We focussed on consolidating our housing programme, particularly on developing our repair and maintenance programme. 57 people were accommodated across 14 houses.
- Our housing programme and advice and supported is supported by the AMIF programme, and the Diocese of Dublin and Glendalough's 'A Place to Call Home' fundraising campaign.

Youth work:
- We engaged 24 young people. This was through group and project work. 15 young people with one-to-one support with 12 nationalities represented. 1 youth group supported (EYMF - 6 members).
- 2 projects running: Gaisce and Mind Yourself
- Aoife our youth work was also co-chair of new research group on children and youth in migration.
- Our Youth Work was supported by the Mount Street Club and the Community Foundation.

Resettlement:
- Another very busy period. More than 2,500 people contacted us looking for support and assistance. Areas of work included family reunification applications, citizenship queries and assistance, travel documents and IHAP applications.
- Unfortunately outreach sessions were restricted due to the pandemic.
- We were also involved in various international projects including EU FRank, EURITA: Membership of the Resettlement Community of Practice and International Rescue Committee: Learning and Sharing.
- Our resettlement work is supported by Pobal's Scheme to Support Small Organisations.

Community Sponsorship:
- One of our newest areas of work is Community Sponsorship. Unfortunately, the pandemic meant that the international resettlement process in stopped completely. We are currently working with thirteen Community Sponsorship Groups - who all working towards welcoming a refugee family to their community.
- Our Community Sponsorship work is supported by the Department Children, Equality, Disability, Integration and Youth

Education:

- Another busy year for our education work. The fund has made 237 grants to 191 different people between 2015 and 2020.
- 53 people financially supported through the Education Fund in 2020.
- We also advocated for more than 90 people to be given access to further or higher education. 54 people at level 7/8 and 38 people at level 5/6.
- 32 countries represented
- We also conducted training with Education Guidance Counsellors of Education & Training Boards.
- We began a detailed piece of research with College Connect.
- A significant change - Student Support Scheme available to all pathways (after 3 years).
- We also had a meeting with Minister for Further & Higher Education
- We also supported the #Windows4Opportunity = laptop drive fundraiser.
- We updated our now annual Education Information Booklet. This is the most comprehensive guide to higher education for people in the protection process available.
- By the end of 2020, all eight Universities were offering scholarships, and all eleven IT's offering scholarships.
- Thank you to Coillte, Mason Hayes and Curran, Salesforce, Gibney Communications, and to the members of the public who have so generously supported the fund.

Employment:

- Our employment work expanded and we welcomed two new members of staff: Amaka Chuks and Mavis Ramazani.
- We worked intensively and supported 120 people through casework and advocacy support. A very significant issue for the year was working with healthcare workers who were living in Direct Provision. This work involved advocating for separating accommodation in order to reduce risk of transmission between two very vulnerable settings such as nursing homes and Direct Provision itself. We worked with more than 90 healthcare workers to access temporary accommodation so they could continue their important work and not live in Direct Provision.
- We conducted 4 'terms' of our employment programme for women with 57 participants. This is a holistic programme that supports women in preparing for work, finding employment and also wellbeing supports. The programme was delivered online due to Covid-19. While we missed the connection with people, we were able to support women across the country. 33 women progressed to employment from programme and more than 30 moved to further training or education. We had 11 collaborations with employers and recruited 30 mentors.
- Advocacy to the Departments of Health Justice for easier registration of health care professionals and assisted with ad hoc recruitment, including HSE recruitment campaign applications, and supporting persons made redundant.
- Our employment work is supported by the European Social Fund and the Rethink Ireland's Mná na hÉireann fund.

Principal Risks and Uncertainties
The financial main risks to The Irish Refugee Council emanate from potential reduction in funding from of 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.

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 €1,194,073 (2019 - €960,883) and liabilities of €669,739 (2019 - €540,107). The net assets of the charity have increased by €103,558.

Irish Refugee Council
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2020

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

Elizabeth Mitrow
Patrick Devaney
Bernadette Smyth
Maeve Foreman
Lorcan Sirr
Susan Whelan
Doireann Breathnach
Daniela Jurj
Oisin O'Reilly
Reuben Hambakachere

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

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)
- Charities Governance Code

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 6 July 2021 and signed on its behalf by:

Berni Smyth
Bernadette Smyth
Director

Patrick Devaney
Patrick Devaney
Director

Irish Refugee Council

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2020

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 (2015);
- 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 6 July 2021 and signed on its behalf by:

Berni Smyth

Bernadette Smyth
Director

Patrick Devaney

Patrick Devaney
Director

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 2020 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 2020 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 solely 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

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. In our opinion the financial statements are in agreement with the accounting records.

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.

INDEPENDENT AUDITOR'S REPORT
to the Members of Irish Refugee Council

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement, 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 13, 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

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.

6 July 2021

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 2020

	Notes	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €
Income							
Donations and legacies	4.1	183,189	564,650	747,839	95,850	640,767	736,617
Other trading activities	4.2	139,658	82,757	222,415	117,999	9,500	127,499
Other income	4.3	30	-	30	30	-	30
Total income		322,877	647,407	970,284	213,879	650,267	864,146
Expenditure							
Charitable activities	5.1	271,368	595,359	866,727	141,300	663,593	804,893
Net income/(expenditure)		51,509	52,048	103,557	72,579	(13,326)	59,253
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		51,509	52,048	103,557	72,579	(13,326)	59,253
Reconciliation of funds							
Balances brought forward at 1 January 2020	15	199,076	221,701	420,777	126,497	235,026	361,523
Balances carried forward at 31 December 2020		250,585	273,749	524,334	199,076	221,700	420,776

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 6 July 2021 and signed on its behalf by:

Berni Smyth
Bernadette Smyth
Director

Patrick Devaney
Patrick Devaney
Director

Irish Refugee Council

BALANCE SHEET

as at 31 December 2020

	Notes	2020 €	2019 €
Fixed Assets			
Tangible assets	10	2,028	239,433
Current Assets			
Debtors	11	38,568	19,904
Cash at bank and in hand		1,153,477	701,546
		1,192,045	721,450
Creditors: Amounts falling due within one year	12	(669,739)	(540,107)
Net Current Assets		522,306	181,343
Total Assets less Current Liabilities		524,334	420,776
Funds			
Restricted funds		273,749	221,700
General fund (unrestricted)		250,585	199,076
Total funds	15	524,334	420,776

Approved by the Board of Directors on 6 July 2021 and signed on its behalf by:

Berni Smyth

Bernadette Smyth
Director

Patrick Devaney

Patrick Devaney
Director

Irish Refugee Council
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
Cash flows from operating activities			
Net movement in funds		**103,558**	59,253
Adjustments for:			
Depreciation		**728**	5,887
Interest receivable and similar income		**(30)**	(30)
		104,256	65,110
Movements in working capital:			
Movement in debtors		**(18,664)**	(5,411)
Movement in creditors		**129,632**	294,057
Cash generated from operations		**215,224**	353,756
Cash flows from investing activities			
Interest received		**30**	30
Payments to acquire tangible assets		**(1,143)**	(312)
Receipts from sales of tangible assets		**237,820**	-
Net cash generated from investment activities		**236,707**	(282)
Net increase in cash and cash equivalents		**451,931**	353,474
Cash and cash equivalents at 1 January 2020		**701,546**	348,072
Cash and cash equivalents at 31 December 2020	22	**1,153,477**	701,546

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 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 2015)".

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) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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:

Long leasehold property	-	2% Straight line
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.

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	2020 €	2019 €
Donations and legacies	148,095	126,675	274,770	164,068
Tomar Trust, 'Policy, Legal and Advocacy Support'	-	20,146	20,146	140,883
Pobal, Scheme for Support to National Organisations	-	78,790	78,790	86,894
United Diocese of Dublin and Glendalough, 'A Place to Call Home'	-	30,000	30,000	60,000
European Commission AMIF Fund 2014-2020, Quality, Protection and Empowerment in the Asylum Procedure	-	24,908	24,908	139,975
Pobal Dormant Accounts Fund, 'Pre-Activation Supports for Female Refugees'	-	24,476	24,476	53,137
Mount Street Club Trust, 'Hope and Ambition Initiative 2018 - 2021'	-	18,160	18,160	13,530
Department of Justice and Equality, Community Sponsorship, 'Regional Support Organisation funding'	-	35,626	35,626	22,851
European Social Fund - Gender Equality fund	-	78,407	78,407	180
Erasmus +, 'VIFRE platform online business incubator'	-	350	350	350
Community Foundation Ireland, 'Mind Yourself: supporting the mental health of young people seeking a	-	-	-	9,145
Department of Justice and Equality, 'Community Integration Fund'	-	-	-	4,058
Kids in Need of Defence, 'Pro Bono Legal Support for Unaccompanied Minor (UAM) Refugee Children'	-	2,348	2,348	228
Department of Jobs and Enterprise, 'Job Creation Scheme'	938	-	938	3,750
The Atlantic Philanthropies, 'Rent Support'	-	20,000	20,000	20,000
Mary Immaculate College, 'Song Seeking'	-	-	-	5,000
National University Ireland Galway	-	-	-	12,568
Community Foundation Ireland, Supporting Drop in Centre'	-	9,741	9,741	-
Rethink Ireland - "Digital Drop in Service'	-	15,253	15,253	-
Rethink Ireland - Supporting employment of female refugees	-	28,903	28,903	-
Defence for Children	-	16,000	16,000	-
City of Dublin Education Training Board	-	19,657	19,657	-
Maynooth University Ireland - College Connect	-	5,210	5,210	-
Community Foundation Ireland - Supporting education of asylum seekers	-	10,000	10,000	-
The Oak Foundation - Supporting IRC core work during Covid-19	34,156	-	34,156	-
	183,189	564,650	747,839	736,617

4.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2020 €	2019 €
Rental Income	129,461	-	129,461	117,999
Charge for Services	10,197	-	10,197	9,500
Gain on disposal of tangible asset	-	82,757	82,757	-
	139,658	82,757	222,415	127,499

4.3 OTHER INCOME

	Unrestricted Funds €	Restricted Funds €	2020 €	2019 €
Bank Interest Received	30	-	30	30

5. EXPENDITURE

5.1 CHARITABLE ACTIVITIES

	Direct Costs €	Other Costs €	Support Costs €	2020 €	2019 €
Expenditure on charitable activities	728	-	-	728	108,171
Drop In Centre	100,866	-	21,498	122,364	83,490
Independent Law Centre	165,250	-	22,476	187,726	163,706
Integration Programme	427,658	-	48,859	476,517	369,444
Communication and Advocacy	68,313	-	4,885	73,198	73,180
Governance Costs (Note 5.2)	923	-	5,271	6,194	6,902
	763,738	-	102,989	866,727	804,893

5.2 GOVERNANCE COSTS

	Direct Costs €	Other Costs €	Support Costs €	2020 €	2019 €
Governance costs	-	-	-	-	360
Finance costs	-	-	766	766	756
Audit Fees	923	-	4,505	5,428	5,786
	923	-	5,271	6,194	6,902

5.3 SUPPORT COSTS

	Charitable Activities €	Governance Costs €	2020 €	2019 €
Support - Irish Refugee Centre Core	97,718	5,271	102,989	115,073

6. ANALYSIS OF SUPPORT COSTS

	Drop in Centre €	Independent Law Centre €	Integration programme €	Communication & Advocacy €	Grand Total €
Governance costs	1,160	1,212	2,636	264	5,271
Office premises & facilities	9,430	9,859	21,432	2,143	42,864
Information technology	2,945	3,079	6,693	669	13,386
Human resources	8,574	8,964	19,487	1,949	38,974
Miscellaneous	549	574	1,248	125	2,495
Activity Totals	22,658	23,688	51,495	5,149	102,990

Basis of allocation: Percentage of staff per activity area

7. NET INCOME

	2020 €	2019 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	728	5,887

8. EMPLOYEES AND REMUNERATION

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

	2020 Number	2019 Number
Employees	**17**	17

The staff costs comprise:	2020 €	2019 €
Wages and salaries	**547,813**	511,777
Social security costs	**57,608**	54,789
Pension costs	**19,361**	19,257
	624,782	585,823

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 €60,179 in 2020.

10. TANGIBLE FIXED ASSETS

	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 January 2020	253,000	51,466	304,466
Additions	-	1,143	1,143
Disposals	(253,000)	-	(253,000)
At 31 December 2020	-	52,609	52,609
Depreciation			
At 1 January 2020	15,180	49,853	65,033
Charge for the financial year	-	728	728
On disposals	(15,180)	-	(15,180)
At 31 December 2020	-	50,581	50,581
Net book value			
At 31 December 2020	**-**	**2,028**	**2,028**
At 31 December 2019	237,820	1,613	239,433

11. DEBTORS

	2020 €	2019 €
Other debtors	**460**	1,950
Prepayments	**8,994**	8,994
Accrued Income	**29,114**	8,960
	38,568	19,904

12. CREDITORS

Amounts falling due within one year	2020 €	2019 €
Trade creditors	**384**	3,673
Taxation and social security costs	**17,606**	10,753
Other creditors	**52,688**	33,813
Pension accrual	**918**	-
Accruals	**21,743**	11,885
Deferred Income	**576,400**	479,983
	669,739	540,107

13. State Funding

13.1 - Agency	**Pobal**
Government Department	Department of Rural & Community Development
Grant Programme	Scheme to Support National Organisations in the Community & Voluntary sector (SSNO 3)
Purpose of the Grant	Core funding for positions of CEO, Finance Manager, Resettlement Officer, Communications Officer, Drop In Centre Triage Assistant and overheads
Term	3 years July 2019 - June 2022
Total Fund	€269,964
Expenditure	€78,790
Fund deferred or due at financial year end	-€4,140
Received in the financial year	€74,650
Grants taken to income in the period	€78,790
Capital Grant	€Nil
Restriction on use	Programme delivery & Salaries, Programme Costs & Direct Overheads

13.2 - Agency	**Department of Justice &Equality**
Sponsoring Government Department	European Commission
Grant Programme	Asylum, Migration and Integration Fund (AMIF)
Purpose of the Grant	Funding a programme on ensuring Quality, Protection and Empowerment in the Asylum Procedure and Transition from Direct Provision
Term	3 years (15 May 2017 - 14 May 2020)
Total Grant	€300,000
Expenditure	€24,908
Fund deferred or due at financial year end	-€24,908
Received in the financial year	€Nil
Grants taken to income in the period	€24,908
Capital Grant	€Nil
Restriction on use	Programme delivery & Salaries, Programme Costs & Direct Overheads

13.3 - Agency	**Department of Justice & Equality**
Sponsoring Government Department	European Commission
Grant Programme	European Social Fund (ESF)
Purpose of the Grant	Funding a programme for supporting women in the asylum process to access employment
Term	3 years (3 October 2019 - 30 September 2022)
Total Grant	€394,799
Expenditure	€78,407
Fund deferred or due at financial year end	€Nil
Received in the financial year	€Nil
Grants taken to income in the period	€78,407
Capital Grant	€Nil
Restriction on use	Programme delivery & Salaries, Programme Costs & Direct Overheads

13.4 - Agency	**Department of Justice & Equality**
Sponsoring Government Department	Office of the Promotion of Migrant Integration
Grant Programme	Community Integration Fund
Purpose of the Grant	Supporting women in Direct Provision to participate in the 2021 Dublin marathon
Term	31 December 2020 - 30 June 2021
Total Grant	€5,000
Expenditure	€Nil
Fund deferred or due at financial year end	€5,000
Received in the financial year	€5,000
Grants taken to income in the period	€Nil
Capital Grant	€Nil
Restriction on use	Programme delivery & Programme Costs

13.5 - Agency	**Department of Justice & Equality**
Sponsoring Government Department	Irish Refugee Protection Programme
Grant Programme	Community Sponsorship Programme
Purpose of the Grant	Funding to support the establishment and implementation of the Community Sponsorship Programme
Term	Annual (15 February 2019 - 14 February 2020)
Total Grant	€30,000
Expenditure	€3,393
Fund deferred or due at financial year end	€Nil
Received in the financial year	€4,058
Grants taken to income in the period	€4,058
Capital Grant	€Nil
Restriction on use	Programme delivery - Programme Costs

13.6 - Agency	**Department of Justice & Equality**
Sponsoring Government Department	Irish Refugee Protection Programme
Grant Programme	Community Sponsorship Programme
Purpose of the Grant	Funding to support the establishment and implementation of the Community Sponsorship Programme
Term	Annual (15 February 2020 - 14 February 2021)
Total Grant	€46,789
Expenditure	€31,133
Fund deferred or due at financial year end	€15,656
Received in the financial year	€46,789
Grants taken to income in the period	€31,133
Capital Grant	€Nil
Restriction on use	Programme delivery - Salaries, Programme Costs & Direct Overheads

13.7 - Agency	**Department of Rural & Community Development (managed by Pobal)**
Sponsoring Government Department	Department of Justice & Equality
Grant Programme	Dormant Accounts Programme
Purpose of the Grant	Funding a programme to prepare refugee women into employment
Term	01 April 2019 - 30 June 2020
Total Grant	€76,398
Expenditure	€24,476
Fund deferred or due at financial year end	€Nil
Received in the financial year	€Nil
Grants taken to income in the period	€24,476
Capital Grant	€Nil
Restriction on use	Programme delivery: Salaries, Programme Costs & Direct Overheads

13.8 - Agency	**Department of Jobs & Enterprises**
Sponsoring Government Department	Department of Jobs & Enterprises
Grant Programme	Employment Incentive Scheme
Purpose of the Grant	Subsidy for new job creation
Term	24 months (2018 - 2020)
Total Grant	€7,500
Expenditure	€938
Fund deferred or due at financial year end	€Nil
Received in the financial year	€938
Grants taken to income in the period	€938
Capital Grant	€Nil
Restriction on use	Subsidy on the new employee's wages

13.9 Agency	**City of Dublin Education & Training Board (CDETB)**
Sponsoring Local Government Department	City of Dublin Education & Training Board (CDETB)
Grant Programme	Mitigating Against Education Disadvantaged Fund
Purpose of the Grant	Digital Technologies
Term	1 month (December 2020)
Total Grant	€19,960
Expenditure	€19,656
Fund deferred or due at financial year end	€304
Received in the financial year	€19,960
Grants taken to income in the period	€19,956
Capital Grant	€19,960
Restriction on use	Digital Technologies

14. RESERVES

	2020	2019
	€	€
At 1 January 2020	**420,776**	361,523
Surplus for the financial year	**103,558**	59,253
At 31 December 2020	**524,334**	420,776

15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	**Restricted Funds**	**Total Funds**
	€	**€**	€
At 1 January 2019	126,497	235,026	361,523
Movement during the financial year	72,579	(13,326)	59,253
At 31 December 2019	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**

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2020	**Income**	**Expenditure**	**Transfers between funds**	**Balance 31 December 2020**
	€	**€**	**€**	**€**	**€**
Restricted funds					
Restricted	221,701	647,407	595,359	-	273,749
Unrestricted funds					
Unrestricted General	199,076	322,877	271,368	-	250,585
Total funds	**420,777**	**970,284**	**866,727**	**-**	**524,334**

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	€	€	€	€
Restricted funds	2,028	1,192,045	(669,739)	524,334
	2,028	**1,192,045**	**(669,739)**	**524,334**

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.

17. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year-ended 31 December 2020.

18. CONTINGENT LIABILITIES

The company had no contingent liabilities at the 31st December 2020. (2019: €nil)

19. OPERATING LEASE COMMITMENTS

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

	2020	2019
	€	€
Payable on leases in which the commitment expires within:	-	-
One year	-	-
Two to five years	-	-
More than five years	**496,800**	526,800
	496,800	526,800

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 2020.

22. CASH AND CASH EQUIVALENTS

	2020	2019
	€	€
Cash and bank balances	**832,900**	701,546
Cash equivalents	**320,577**	-
	1,153,477	701,546

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 €52,688 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.

27. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 6 July 2021.

IRISH REFUGEE COUNCIL

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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 2020

	Schedule	2020 €	2019 €
Income		**970,254**	864,116
Charitable activities and other expenses	**1**	**(866,726)**	(804,893)
		103,528	59,223
Miscellaneous income	**2**	**30**	30
Net surplus		**103,558**	59,253

Irish Refugee Council
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2020

	2020	2019
	€	€
Expenses		
Wages and salaries	**542,666**	511,777
Social security costs	**57,608**	54,789
Staff defined contribution pension costs	**19,361**	19,257
Staff training	**3,301**	1,771
Intern Costs	**2,072**	3,518
Staff Recruitment	**354**	180
Education Programme tuition fees	**26,745**	27,998
Student transport costs	**5,147**	-
Conference expenses	**-**	4,113
Interpretation costs	**8,696**	18,517
Rent payable	**18,751**	26,514
Insurance	**7,480**	6,776
Web and computer costs	**6,994**	14,278
Light and heat	**7,385**	8,316
Cleaning	**4,173**	5,258
Repairs & maintenance - Property	**30,428**	23,804
Repairs & maintenance - Equipment	**32,279**	-
Printing, postage and stationery	**10,094**	9,246
Photocopier & printer leases	**2,945**	3,334
Promotion and publicity	**-**	570
Telephone	**10,977**	6,887
Travelling and subsistence	**2,306**	27,074
Legal and professional	**1,059**	-
(Implementing Alternatives to Direct Provision advocacy work and European Social Fund - Gender Equal	**51,748**	10,938
Governance expenses	**-**	360
Auditor's/Independent Examiner's remuneration	**5,428**	5,786
Bank charges	**1,016**	1,063
General expenses	**4,104**	3,252
Subscriptions	**2,881**	3,630
Depreciation	**728**	5,887
	866,726	804,893

Irish Refugee Council
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 December 2020

	2020	2019
	€	€
Miscellaneous Income		
Bank Interest	**30**	30