

Company Number: 188693
Charity Number: 20025724

Irish Refugee Council
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2019

Whelan Dowling & Associates
Unit 1+4, Block 1,
Northwood Court,
Santry,
Dublin 9.

Irish Refugee Council

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 8
Directors' Responsibilities Statement	9
Independent Auditor's Report	10 - 11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 - 27
Supplementary Information relating to the Financial Statements	29 - 31

Irish Refugee Council

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Elizabeth Mitrow Patrick Devaney Maeve Foreman Lorcan Sirr (Appointed 11 March 2019) Susan Whelan Doireann Breathnach Daniela Jurj Oisin O'Reilly (Appointed 14 May 2019) Reuben Hambakachere
Chairperson	Bernadette Smyth
Company Secretary	Daniela Jurji (Appointed 6 November 2019) Susan Whelan (Resigned 6 November 2019)
Charity Number	20025724
Company Number	188693
Registered Office and Principal Address	37 Killarney Street Dublin 1 D01 NX74
Auditors	Whelan Dowling & Associates 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 2019

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 2019.

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 2019.

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.

Financial Review

The results for the financial year are set out on page 9 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 €960,883 (2018 - €607,573) and liabilities of €540,107 (2018 - €246,050). The net assets of the charity have increased by €59,253.

Directors and Secretary

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

Bernadette Smyth
Elizabeth Mitrow
Patrick Devaney
Maeve Foreman
Lorcan Sirr (Appointed 11 March 2019)
Susan Whelan
Doireann Breathnach
Daniela Jurj
Oisin O'Reilly (Appointed 14 May 2019)
Reuben Hambakachere

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

Patrick Devaney

Reuben Hambakachere

Bernadette Smyth

The secretaries who served during the financial year were;

Daniela Jurj (Appointed 6 November 2019)
Susan Whelan (Resigned 6 November 2019)

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

Donal McKenna & Co resigned as auditors during the financial year and the directors appointed Whelan Dowling & Associates, to fill the vacancy.

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Annual Report – Board and Staff Update

We welcomed Lorcan SIRR and Oisín O'Reilly to the Board of Directors and Trustees in December. Daniela Jurj took on the role of Secretary to the Board. We thank Susan Whelan for her contribution as Secretary in the preceding number of years.

We also had several staff changes during the year. Caroline Reid, Communications Officer and Rosemary Hennigan, Policy and Advocacy Officer left the organisation. We are very grateful to both for their service to the organisation and wish them the best of luck with their new positions.

We welcomed Hanna Dwyer (Caseworker), Siobhán Johnston (Solicitor), Alan O'Leary (intern), Patricia Carroll (Law Centre volunteer), Aoife McCormick (Law Centre volunteer), Aoibhann Munster (Law Centre volunteer), Ciana McLoughlin (Housing volunteer).

Board Attendance

	4 Feb 2019	4 April 2019	14 May 2019	2 July 2019	4 Sep 2019	11 Sep 2019 (AGM)	06 Nov 2019	16 Dec 2019
Nick Henderson (CEO)	✓	✓	✓ (By Phone)	✓	✓	✓	✓	✓
Berni Smyth (Chair)	✓	✗		✓	✗	✓	✓	✓
Patrick Devaney (Treasurer)	✓	✓	✗	✓	✓	✓	✓	✓
Susan Whelan (Secretary until Nov 2019)	✓	✓	✗	✗	✓	✓	✓	✓
Doireann Breathnach	✓	✓	✓	✓	✓	✓	✓	✓
Elizabeth Mitrow	✗	✗	✗	✓	✓	✓	✓	✓
Maeve Foreman	✓	✓	✗	✓	✗	✗	✓	✓
Rueben Hambakachere	✓	✓	✗	✗	✓	✓	✓	✗
Daniela Jurj (Secretary from Nov 2019)	✓	✗	✗	✓	✗	✓	✓	✓
Lorcan SIRR	✗	✓	✓	✓	✓	✓	✓	✓
Oisín O'Reilly	N/A	✓	✓	✓	✓	✓	✓	✓

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

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 expires at the end of 2020. The plan divides the organisation's work into four objectives reflecting our core areas of work: Advocacy for Legislative and Policy Change, Better Services Assisting More People, Innovation in Integration Supports and Achieving Well Funded, Well-Governed And Transparent Organisation. Each objective contains goals with ambitious performance indicators, below we list how many goals are met completely, met with comments or not met.
- Advocacy for Legislative and Policy Change: 53 individual goals, 15 goals achieved, 21 goals achieved with comments, 17 not achieved.
- Better Services Assisting More People: 24 goals, 12 achieved, 8 achieved with comments, 4 not achieved.
- Innovation in Integration Supports and Achieving Well Funded: 33 goals, 16 goals achieved, 12 goals achieved with comments, 4 not achieved.
- Well-Governed And Transparent Organisation: 32 goals, 14 goals achieved, 6 goals achieved with comments, 12 goals not achieved.

Advocacy

- 2019 was a busy year for advocacy. Issues included the long running campaign to end Direct Provision and replace it with an alternative form of accommodation, emergency accommodation, search and rescue in the Mediterranean, education access and housing.
- We presented to the Oireachtas Joint Committee on Justice and Equality in May 2019. The Committee published its report on Direct Provision in December. We produced a detailed report analysing the impact of the Reception Conditions Directive one year since it became law in Ireland. Our research found that significant gaps in implementation remain unfortunately.

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

- A highlight of the year was contributing to the organisation of a visit of four Mediterranean Search and Rescue organisations. This included a meeting with the President, the Tánaiste, briefings and a meeting for the public at Trinity College.
- As the year closed we began to do advocacy on manifesto commitments in anticipation of a Spring 2020 election. The Board also made a decision at the end of 2019 to participate in the advisory group, chaired by Catherine Day, to look at the long term future of the protection process.
- Our advocacy work is supported by the Tomar Trust and the Social Change Initiative.

Communications and outreach and media

- Another busy year with several public events to celebrate our work. On 9 June the Big Sing event took place at the National Concert Hall. We brought more than 70 women to Dublin for the Women's Mini Marathon in May. We also began a partnership with The Sanctuary Runners.
- We had approximately 170 media interviews or mentions during the year. There was a considerable spike in media activity in November and December 2019 with interest and controversy around opening of Direct Provision centres.
- Schools and college outreach continued: we visited more than 20 schools, colleges and workplaces to talk about our work and the issues.
- Our communications work is partly supported by Pobal's Scheme to Support National Organisations.

Drop in Centre:

- The Drop in centre was as busy as ever this year and welcomed two new team members, Hanna Dwyer as a part-time caseworker and Alan O 'Leary as an intern. We gave substantive assistance to more than 700 people over the year.
- A key issue causing difficulties for clients was the continued use of emergency hotel accommodation by the International Protection Accommodation Service. Challenges for clients in these centres included generally receiving little/no information as to their entitlements as an asylum seeker in Ireland or how to access legal or other vital supports. Most were not in receipt of the Daily Expenses Allowance and had no clear route to access to medical treatment while residing in these locations. Typically, children did not have access to education in this period. Clients attending the DiC reported having been in this 'temporary' situation for more than 2 months.
- Our Drop in Centre work is supported by Pobal's Scheme to Support National Organisations and the AMIF programme.

Law Centre

- Another very busy but productive year for the Law Centre. We successfully assisted people from a wider variety of countries (including Iran, Libya, Syria, Palestine, Botswana, Sierra Leone, Burundi) in being recognised as refugees. The Law Centre also tackled thorny legal issues including cases that engaged Article 1D of the Refugee Convention. More than 40 people were given the Law Centre's full early legal advice service. More than 45 people were assisted in making applications under the Irish Refugee Protection Programme Humanitarian Admission Programme 2 (IHAP).
- Many of the Law Centre's cases raised issues around the Reception Conditions Directive. In 2019, we represented many people in seeking more suitable accommodation in line with a vulnerability assessment, taking a considerable investment of time. We also considered JR proceedings in several situations.
- We continued our partnership with A&L Goodbody. We referred 18 people to their services in 2019. A&L Goodbody was awarded "Best in Market Place Award" at Chambers Ireland Corporate Social Responsibility Awards for their collaboration with the IRC Law Centre.
- IRC Law Centre coordinated the first RIPN seminar since March 2017, which was held on 7th May.
- A partnership between ourselves and 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. This project will increase the capacity of social care professionals and pro bono legal professionals to ensure that unaccompanied refugee children in Ireland have access to timely and effective assistance in making applications for family reunification.
- The Law Centre's work is supported by the AMIF programme, the Tomar Trust, KIND and A&L Goodbody.

Housing advice and advocacy

- Housing continued to grow as an area of work. We gave approximately 400 people advice and assistance and approximately 150 people in homeless situations received assistance. Our housing programme continued to grow. We focussed on developing our maintenance programme.
- We are experiencing an increase in the number of single people and families presenting as homeless and looking for support with accessing 24 hour accommodation. Ongoing support was provided to people who presented as homeless. It is worth noting that homeless services become more restrictive in 2019 - we found we could no longer send people to partner organisations for support to register with the PASS system with the only option for people to present to Parkgate Hall.
- 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.

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Housing programme

- We organised an audit of each of the 15 properties that comprise our housing programme. There were no major findings from the audits, but they have shaped our understanding of our obligations to the tenants, and what structures we should have in place also. We conducted a survey of the people living in the properties. This returned a 100% satisfaction rate.

Youth work

- Our Youth Worker, Aoife returned to work after a period of maternity leave. We began a campaign on the mental health of young people in Direct Provision. Aoife took on co-chair role of a new special interest group on children and youth in migration at the Children's Research Network.
- 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.
- Various outreach sessions also took place, including to Ballaghadereen, Carrick on Shannon and Donegal. We also undertook training to resettlement staff working in EROCs, a training to health service providers working with refugees and to staff of the Irish Refugee Protection Programme on cultural competence and sensitivities.
- 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. We supported one Community Sponsorship Group to welcome a refugee family from Jordan to Kildare in November. The family have settled in well to their new home.
- We are currently working with thirteen Community Sponsorship Groups - who all working towards welcoming a refugee family to their community

Education

- On 29 May 2019 at the CHQ building we celebrated the success of the students supported by our Education Fund. Around 60 students and 50 donors, representatives of higher education institutes and other interested parties were in attendance. The fund has made 117 grants to 94 different people between 2015 and 2018. In 2019 the fund gave 58 people support at an average of €775 per grant, per person.
- We produced our 2019 Education Information Booklet. This is the most comprehensive guide to higher education for people in the protection process available. By the end of 2019, six out of eight Universities were offering scholarships, with five out of the eleven IT's offering scholarships. We also created a dedicated Facebook page for updates and information sharing for Education Fund.
- Thank you to Coilite, Mason Hayes and Curran, Salesforce, and to the members of the public who have so generously supported the fund.
- Following advocacy with the relevant stakeholders the criteria of the Student Support Scheme was relaxed to three years from five years, which led to four students receiving support instead of one or two in the previous four years.

Employment

- Our employment programme continued to grow. 47 women were assisted into employment. 28 women participated in our employment courses.
- We were successful in an application to Rethink Ireland's The Mná na hÉireann, Women of Ireland Fund. We also secured funding from the European Social Fund to continue our employment work for another three years. This built on funding from Pobal's Dormant Accounts Fund that allowed the programme to grow.
- The first year of our DAF programme demonstrated a high progression to employment ratio (28%). We developed a suite of employment and holistic resources to be used as part of our casework support and Integration from Day One women's programme.

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.

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

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 15 October 2020 and signed on its behalf by:



Bernadette Smyth
Chairperson



Patrick Devaney
Director

Irish Refugee Council

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

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", applying Section 1A of that Standard, 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 15 October 2020 and signed on its behalf by:


Bernadette Smyth
Chairperson


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 2019 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a 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", applying Section 1A of that Standard 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 2019 and of its net incoming resources 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 further described 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In connection with our audit of the financial statements, 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 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 this 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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, 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 Directors' Annual Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider 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. 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 made. 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 set out on page 9 the directors are responsible for the preparation of the financial statements and for being satisfied that they 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, as 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.

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.

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.

15 October 2020

Irish Refugee Council

STATEMENT OF FINANCIAL ACTIVITIES


(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2019

	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €
Income							
Donations and legacies	3.1	95,850	640,767	736,617	198,385	516,573	714,958
Other trading activities	3.2	117,999	9,500	127,499	-	34,332	34,332
Other income	3.3	30	-	30	16	-	16
Total income		213,879	650,267	864,146	198,401	550,905	749,306
Expenditure							
Charitable activities	4.1	141,300	663,593	804,893	117,729	633,275	751,004
Net income/(expenditure)		72,579	(13,326)	59,253	80,672	(82,370)	(1,698)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		72,579	(13,326)	59,253	80,672	(82,370)	(1,698)
Reconciliation of funds							
Balances brought forward at 1 January 2019	14	126,497	235,026	361,523	45,825	317,396	363,221
Balances carried forward at 31 December 2019		199,076	221,700	420,776	126,497	235,026	361,523

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 15 October 2020 and signed on its behalf by:


Bernadette Smyth
Chairperson


Patrick Devaney
Director

Irish Refugee Council
BALANCE SHEET
as at 31 December 2019

		2019	2018
	Notes	€	€
Fixed Assets			
Tangible assets	9	239,433	245,008
Current Assets			
Debtors	10	19,904	14,493
Cash at bank and in hand		701,546	348,072
		721,450	362,565
Creditors: Amounts falling due within one year	11	(540,107)	(246,050)
Net Current Assets		181,343	116,515
Total Assets less Current Liabilities		420,776	361,523
Funds			
Restricted trust funds		221,700	235,026
General fund (unrestricted)		199,076	126,497
Total funds	14	420,776	361,523

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on 15 October 2020 and signed on its behalf by:


Bernadette Smyth
Chairperson


Patrick Devaney
Director

Irish Refugee Council
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
Cash flows from operating activities			
Net movement in funds		59,253	(1,697)
Adjustments for:			
Depreciation		5,887	5,872
Interest receivable and similar income		(30)	(16)
		<u>65,110</u>	<u>4,159</u>
Movements in working capital:			
Movement in debtors		(5,411)	40,058
Movement in creditors		294,057	(276,929)
		<u>353,756</u>	<u>(232,712)</u>
Cash flows from investing activities			
Interest received		30	16
Payments to acquire tangible assets		(312)	(1,909)
		<u>(282)</u>	<u>(1,893)</u>
Net increase in cash and cash equivalents		353,474	(234,605)
Cash and cash equivalents at 1 January 2019		348,072	582,677
Cash and cash equivalents at 31 December 2019	19	<u>701,546</u>	<u>348,072</u>

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

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", applying Section 1A of that Standard.

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.

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.

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.

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.

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2019

continued

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2019	2018
	€	€	€	€
Donations and legacies	53,100	110,968	164,068	134,644
Tomar Trust, 'Policy, Legal and Advocacy Support'	39,000	101,883	140,883	80,500
Pobal, Scheme for Support to National Organisations	-	86,894	86,894	89,584
United Diocese of Dublin and Glendalough, 'A Place to Call Home'	-	60,000	60,000	90,000
European Commission AMIF Fund 2014-2020, Quality, Protection and Empowerment in the Asylum Procedure	-	139,975	139,975	800
Pobal Dormant Accounts Fund, 'Pre-Activation Supports for Female Refugees'	-	53,137	53,137	113,775
Mount Street Club Trust, 'Hope and Ambition Initiative 2018 - 2021'	-	13,530	13,530	10,921
Department of Justice and Equality, Community Sponsorship, 'Regional Support Organisation funding'	-	22,851	22,851	19,000
European Social Fund - Gender Equality fund	-	180	180	42,500
Erasmus +, 'VIFRE platform online business incubator'	-	350	350	42,815
Community Foundation Ireland, 'Mind Yourself: supporting the mental health of young people seeking asylum'	-	9,145	9,145	-
Department of Justice and Equality, 'Community Integration Fund'	-	4,058	4,058	-
Kids in Need of Defence, 'Pro Bono Legal Support for Unaccompanied Minor (UAM) Refugee Children'	-	228	228	-
Department of Jobs and Enterprise, 'Job Creation Scheme'	3,750	-	3,750	8,948
The Atlantic Philanthropies, 'Rent Support'	-	20,000	20,000	36,000
Mary Immaculate College, 'Song Seeking'	-	5,000	5,000	6,000
National University Ireland Galway	-	12,568	12,568	-
	95,850	640,767	736,617	714,958
3.2 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2019	2018
	€	€	€	€
Rental Income	117,999	-	117,999	11,983
Charge for Services	-	9,500	9,500	22,349
	117,999	9,500	127,499	34,332
3.3 OTHER INCOME	Unrestricted Funds	Restricted Funds	2019	2018
	€	€	€	€
Bank Interest Received	30	-	30	16

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2019

continued

4.	EXPENDITURE						
4.1	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2019 €	2018 €	
	Drop In Centre	83,490	-	20,553	83,490	74,317	
	Independent Law Centre	163,706	-	29,207	163,706	167,856	
	Integration Programme	369,444	-	42,188	369,444	403,706	
	Communication and Advocacy	73,180	-	16,226	73,180	98,716	
	Governance Costs (Note 4.2)	-	-	6,902	6,902	6,411	
		689,820	-	115,073	804,893	751,004	
4.2	GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2019 €	2018 €	
	Governance costs	-	-	360	360	-	
	Legal and professional	-	-	-	-	302	
	Finance costs	-	-	756	756	809	
	Audit Fees	-	-	5,786	5,786	5,300	
		-	-	6,902	6,902	6,411	
4.3	SUPPORT COSTS		Charitable Activities €	Governance Costs €	2019 €	2018 €	
	Support - Irish Refugee Centre Core		108,171	6,902	115,073	117,729	
5.	ANALYSIS OF SUPPORT COSTS						
	Support costs	Drop in Centre €	Independent Law Centre €	Integration programme €	Communication & Advocacy €	2019 €	2018 €
	Governance costs (4.2)	1,311	1,862	2,690	1,035	6,898	6,411
	Office premises & facilities	7,085	10,068	14,543	5,594	37,290	44,967
	Information technology	2,500	3,552	5,131	1,973	13,156	13,961
	Human resources	8,438	11,991	17,320	6,662	44,411	37,499
	Miscellaneous	2,530	3,596	5,194	1,998	13,318	14,894
		21,864	31,070	44,878	17,261	115,073	117,731
6.	NET INCOME				2019 €	2018 €	
	Net Income is stated after charging/(crediting):						
	Depreciation of tangible assets				5,887	5,872	

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2019

continued

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2019 Number	2018 Number
Employees	17	15
The staff costs comprise:	2019 €	2018 €
Wages and salaries	511,777	472,443
Social security costs	54,789	50,379
Pension costs	19,257	13,257
	585,823	536,079

8. EMPLOYEE BENEFITS

There are no employees who received employee benefits excluding employer pension costs) of more than €70,000 for the reporting period.

9. TANGIBLE FIXED ASSETS

	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 January 2019	253,000	51,154	304,154
Additions	-	312	312
At 31 December 2019	253,000	51,466	304,466
Depreciation			
At 1 January 2019	10,120	49,026	59,146
Charge for the financial year	5,060	827	5,887
At 31 December 2019	15,180	49,853	65,033
Net book value			
At 31 December 2019	237,820	1,613	239,433
At 31 December 2018	242,880	2,128	245,008

10. DEBTORS

	2019 €	2018 €
Other debtors	1,950	2,784
Prepayments	8,994	9,513
Accrued Income	8,960	2,196
	19,904	14,493

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2019

continued

11. CREDITORS	2019	2018
Amounts falling due within one year	€	€
Trade creditors	3,673	-
Taxation and social security costs	10,753	12,550
Other creditors	33,813	-
Accruals	11,885	12,380
Deferred Income	479,983	221,120
	540,107	246,050

12. State Funding

Agency	Pobal
Government Department	Department of Rural & Community Development
Grant Programme	Scheme to Support National Organisations in the Community & Voluntary sector (SSNO 2)
Purpose of the Grant	Core funding for positions of CEO, Finance & Manager, Resettlement Officer and Communications Officer and overheads
Term	6 months (Jan - June 2019)
Total Fund	€268,752
Expenditure	€45,137
Fund deferred or due at financial year end	€Nil
Received in the financial year	€44,441
Grants taken to income in the period	€44,441
Capital Grant	€Nil
Restriction on use	Core staff salaries and overheads

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2019

continued

Agency	Pobal
Sponsoring 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 Grant	€269,964
Expenditure	€42,453
Fund deferred or due at financial year end	€1,934
Received in the financial year	€44,387
Grants taken to income in the period	€42,453
Capital Grant	€Nil
Restriction on use	Programme delivery & Salaries, Programme Costs & Direct Overheads
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	€139,975
Fund deferred or due at financial year end	€Nil
Received in the financial year	€90,000
Grants taken to income in the period	€139,975
Capital Grant	€Nil
Restriction on use	Programme delivery & Salaries, Programme Costs & Direct Overheads

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2019

continued

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	€180
Fund deferred or due at financial year end	€118,260
Received in the financial year	€118,440
Grants taken to income in the period	€180
Capital Grant	€Nil
Restriction on use	Programme delivery & Salaries, Programme Costs & Direct Overheads
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 2019 Dublin marathon
Term	Annual (2018 - 2019)
Total Grant	€4,058
Expenditure	€4,058
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

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2019

continued

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 2020 Dublin marathon
Term	31 December 2019 - 30 June 2020
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
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	€22,851
Fund deferred or due at financial year end	€7,149
Received in the financial year	€30,000
Grants taken to income in the period	€22,851
Capital Grant	€Nil
Restriction on use	Programme delivery - Salaries, Programme Costs & Direct Overheads

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2019

continued

Agency	Department of Rural & Community Development (managed by Pobal)
Sponsoring Government Department	Department of Justice & Equality
Grant Programme	Dormant Accounts Programme Measure 4
Purpose of the Grant	Funding a programme to prepare refugee women into employment
Term	6 June 2017 - 31 March 2019
Total Grant	€61,413
Expenditure	€17,899
Fund deferred or due at financial year end	€0
Received in the financial year	€5,442
Grants taken to income in the period	€17,899
Capital Grant	€Nil
Restriction on use	Programme delivery & Salaries, Programme Costs & Direct Overheads
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	€35,238
Fund deferred or due at financial year end	€33,520
Received in the financial year	€68,758
Grants taken to income in the period	€35,238
Capital Grant	€Nil
Restriction on use	Programme delivery : Salaries, Programme Costs & Direct Overheads

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2019

continued

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	€3,750
Fund deferred or due at financial year end	€Nil
Received in the financial year	€3,750
Grants taken to income in the period	€3,750
Capital Grant	€Nil
Restriction on use	Subsidy on the new employee's wages

13. RESERVES

	2019 €	2018 €
At 1 January 2019	361,523	363,220
Surplus/(Deficit) for the financial year	59,253	(1,697)
At 31 December 2019	<u>420,776</u>	<u>361,523</u>

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2018	45,825	317,396	363,221
Movement during the financial year	80,672	(82,370)	(1,698)
At 31 December 2018	126,497	235,026	361,523
Movement during the financial year	72,579	(13,326)	59,253
At 31 December 2019	<u>199,076</u>	<u>221,700</u>	<u>420,776</u>

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2019 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2019 €
Restricted income					
Restricted	235,026	650,267	663,593	-	221,700
Unrestricted income					
Unrestricted General	126,497	213,879	141,300	-	199,076
Total funds	<u>361,523</u>	<u>864,146</u>	<u>804,893</u>	<u>-</u>	<u>420,776</u>

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2019

continued

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	239,433	522,374	(540,107)	221,700
Unrestricted general funds	-	199,076	-	199,076
	239,433	721,450	(540,107)	420,776

15. 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.

16. CONTINGENT LIABILITIES

The company had no contingent liabilities at the 31st December 2019. (2018: €nil)

17. 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.

18. 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 2019.

19. CASH AND CASH EQUIVALENTS

	2019 €	2018 €
Cash and bank balances	701,546	348,072

20. 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.

On the 30 January 2020 The Company disposed of the property in Greenlawn, Ballyclamasy, Summerfield, Youghal, Co. Cork. The uses of the proceeds of this sale are restricted according to the terms and conditions of a memorandum of understanding between the Irish Refugee Council and the Loreto Institute Property Trust.

21. FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

The charity does not hold any funds or other assets by way of custodian arrangement.

22. EXEMPTION FROM DISCLOSURE

The charity has availed of no exemptions; it has disclosed all relevant information.

23. 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.

24. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 15th October 2020.

IRISH REFUGEE COUNCIL

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

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 2019

	Schedule	2019 €	2018 €
Income		864,116	749,290
Charitable activities and other expenses	1	(804,893)	(751,003)
		59,223	(1,713)
Miscellaneous income	2	30	16
Net surplus/(deficit)		59,253	(1,697)

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

for the financial year ended 31 December 2019

	2019 €	2018 €
Expenses		
Wages and salaries	511,777	472,443
Social security costs	54,789	50,379
Staff defined contribution pension costs	19,257	13,257
Staff training	1,771	2,970
Intern Costs	3,518	3,094
Staff recruitment	180	-
Education fund grants	27,998	28,310
Education fund grantees travel costs	12,900	12,900
Conference expenses	4,113	12,103
Interpretation costs	18,517	-
Rent payable	26,514	20,707
Insurance	6,776	6,373
Web and computer costs	14,278	24,239
Light and heat	8,316	4,522
Cleaning	5,258	5,601
Repairs and maintenance –rented property	23,804	6,803
Printing, postage and stationery	9,246	8,353
Photocopier & printer leases	3,334	8,508
Promotion and publicity	570	775
Telephone	6,887	8,486
Travelling and subsistence	14,174	9,654
Legal and professional	-	3,967
Consultancy fees	10,938	19,992
Governance expenses	360	-
Auditor's/Independent Examiner's remuneration	5,786	5,300
Bank charges	1,063	872
General expenses	3,252	1,043
Subscriptions	3,630	2,318
Depreciation	5,887	5,872
	804,893	751,003

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

for the financial year ended 31 December 2019

	2019 €	2018 €
Miscellaneous Income		
Bank Interest	<u>30</u>	<u>16</u>