

**Company Number: 188693**

**Irish Refugee Council CLG**  
**Annual Report and Financial Statements**  
**for the year ended 31 December 2018**

## **Irish Refugee Council CLG**

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## **Irish Refugee Council CLG**

### **DIRECTORS AND OTHER INFORMATION**

#### **Directors**

Elizabeth Mitrow  
Patrick Devaney  
Bernadette Smyth  
Susan Whelan  
Doireann Breathnach  
Maeve Foreman  
Reuben Hambakachere (Appointed 16 May 2018)  
Daniela Jurj (Appointed 4 December 2018)

#### **Company Secretary**

Susan Whelan

#### **Company Number**

188693

#### **Charity Number**

CHY 10153

#### **Registered Office and Business Address**

37 Killarney Street  
Dublin 1

#### **Auditors**

Donal McKenna & Co  
Chartered Accountants and Statutory Auditors  
31 Waterloo Road  
Ballsbridge  
Dublin 4

#### **Bankers**

AIB Bank  
40/41 Westmoreland Street  
Dublin 2

# **Irish Refugee Council CLG**

## **DIRECTORS' REPORT**

for the year ended 31 December 2018

The directors present their report and the audited financial statements for the year ended 31 December 2018.

### **Principal Activity and Review of the Business**

The company was established to support and provide services to refugees, asylum-seekers, displaced persons, stateless persons and all persons seeking or in need of protection outside their countries of origin or habitual residence whether under domestic or international law and to prevent, or provide relief of, poverty and economic hardship to refugees in Ireland or abroad and to bring about a just, fair and inclusive Irish society for refugees.

The activities of the company are detailed below in the annual progress report during and post year end.

The Company 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 it being wound up while they are members or within one year thereafter for the payment of debts and liabilities of the company contracted before they cease to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves for such amount as may be required not exceeding €2.

There has been no significant change in these activities during the year ended 31 December 2018. Further details below in the Annual Progress Report.

### **Financial Results**

At the end of the year, the company has assets of €607,573 (2017 - €886,199) and liabilities of €246,050 (2017 - €522,979). The net assets of the company have decreased by €(1,697).

### **Directors and Secretary**

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

Elizabeth Mitrow  
Patrick Devaney  
Bernadette Smyth  
Susan Whelan  
Doireann Breathnach  
Maeve Foreman  
Reuben Hambakachere (Appointed 16 May 2018)  
Daniela Jurj (Appointed 4 December 2018)

The secretary who served throughout the year was Susan Whelan.

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

Elizabeth Mitrow                      Patrick Devaney                      Bernadette Smyth

In accordance with the Constitution, the following directors having been appointed since the last Annual General Meeting retire and being eligible, offer themselves for re-election.

Reuben Hambakachere                      Daniela Jurj

### **Post Balance Sheet Events**

There have been no significant events affecting the company since the year-end.

### **Auditors**

Donal McKenna & Co, (Chartered Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

# **Irish Refugee Council CLG DIRECTORS' REPORT**

for the year ended 31 December 2018

## **Annual Progress Report - Board and staff**

We welcomed Reuben Hambakachere and Daniela Jurji to the Board. We also welcomed Rosemary Hennigan as Policy and Advocacy Office, Heidi Holden as Case Worker, Greta Keegan as Employment Office and Katie Mannion as Managing Solicitor.

### **Board Meetings - Directors attendance**

8 February 2018

Present: Bernadette Smyth, Patrick Devaney, Susan Whelan, Doireann Breathnach, Maeve Foreman

22 March 2018

Present: Bernadette Smyth, Patrick Devaney, Maeve Foreman, Susan Whelan, Reuben Hambakachere, Elizabeth Mitrow

Apologies: Doireann Breathnach

11 June 2018

Present: Patrick Devaney, Susan Whelan, Elizabeth Mitrow, Maeve Foreman, Kieran Nolan, Nolan & Associates

Apologies: Bernadette Smyth, Doireann Breathnach

10 July 2018 (AGM)

Present: Patrick Devaney, Susan Whelan, Elizabeth Mitrow, Maeve Foreman, Bernadette Smyth, Doireann Breathnach

10 September 2018

Present: Patrick Devaney, Susan Whelan, Elizabeth Mitrow, Maeve Foreman, Reuben Hambakachere, Nick Henderson (CEO), Bernadette Smyth

Apologies: Doireann Breathnach: Patrick Devaney

23 October 2018

Present: Patrick Devaney, Maeve Foreman, Nick Henderson (CEO), Elizabeth Mitrow, Doireann Breathnach, Bernadette Smyth

Apologies: Reuben Hambakachere, Susan Whelan

4 December 2018

Present: Reuben Hambakachere, Elizabeth Mitrow, Patrick Devaney, Maeve Foreman, Susan Whelan, Daniella, Bernadette Smyth, Nick Henderson (CEO)

Apologies: Lorcan Sirr

## **Annual Progress Report - Activities**

### **Advocacy**

Advocacy efforts towards systemic reform of the international protection system continued in 2018. We testified before the Joint Oireachtas Committee on Justice and Equality to push for an expansive right to work for people in the asylum process and prepared a lengthy submission on the transposition of the Reception Conditions Directive into Irish law. Following a strong advocacy push, the Family Reunification Bill 2017 was introduced to Dáil Éireann and successfully passed second stage, bringing us a step closer to a broader right to family reunification for refugees in Ireland.

In our Budget 2019 submissions, we advocated for and secured an increase in the Direct Provision weekly allowance. We worked with Dublin City Council to ensure that people with leave to remain under the International Protection Act 2015 are able to access the housing list and not left at risk of homelessness.

We hosted an information session on the new Reception Conditions Regulations to train practitioners on the changes brought in under the new law.

We continued our advocacy work for a change to eligibility criteria for access to the financial support scheme to help people seeking asylum to access third level education. We also held a consultation on the Public Sector Duty and finalised our report on the application of the Public Sector Duty to Direct Provision and the reception of international protection applicants.

In November, we highlighted the plight of people left without accommodation due to the lack of capacity in Direct Provision and called for all people seeking asylum to be guaranteed accommodation on arrival.

We continued our work on an alternative model for Direct Provision which would end reliance on the private sector and ensure a rights-led approach to reception of people in the international protection system.

# **Irish Refugee Council CLG**

## **DIRECTORS' REPORT**

for the year ended 31 December 2018  
**Annual Progress Report - Activities continued**  
Communications

Our communications work saw an increase in community outreach to schools, universities and workplaces with over 22 workshops designed and delivered. We hosted or collaborated on six public facing events aimed at raising awareness about, and promoting the integration of, refugees in Ireland. Our media presence continued to grow with an average of one media hit every three days. In addition to this we facilitated a number of connections between journalists and relevant stakeholders for media articles and broadcasts. 2,500 new people were engaged across our social media channels this is a vital avenue to disseminate information and news about changes in policy and practice, as well as new opportunities for public participation and engagement. In addition to this we coordinated the Irish part of a pan-EU campaign to encourage voter turnout in the European Parliament elections.

### **Drop in Centre**

2018 continued to be a busy year for the Drop In Service, with a continued focus on providing high quality information and advice, outreach services as well as referral to other in-house and external support services. Key changes in the international protection context impacted upon the work of the service, particularly those following the judgement in *NHV v Minister for Justice and Equality*. The subsequent passing of the European Communities (Reception Conditions) Regulations in June 2018 saw an increase in queries around eligibility for the right to work and regarding changes to the Irish reception system. The International Humanitarian Admission Programme (IHAP) scheme was also announced in June and the Drop In Service provided information, advice and assistance on applications and supporting documents. As it became clear that direct provision accommodation was reaching capacity towards the end of the year, the Drop In Centre saw an increase in queries from international protection applicants living in temporary emergency accommodation provided by the Reception and Integration Agency. As a result, the service carried out outreach visits to locations in Monaghan/Cavan in early December.

### **Law Centre**

The Law Centre expanded in staff, premises and clients represented in 2018. Early Legal Advice consultations were provided to 138 individuals and families; this includes advice given to persons before they make a decision on whether to seek international protection in Ireland. The Law Centre provided full representation in 61 new cases which included pre-interview consultations, advice and representation in completing questionnaires, personal statements, attendance at the substantive international protection interview at the IPO, and follow-up submissions. Following the transposition of the Reception Conditions Regulations in July, the Law Centre also represented individuals to seek a vulnerability assessment and the provision of accommodation appropriate to their specific needs. Additionally, the Law Centre represented individuals in relation to Family Reunification, the Irish Humanitarian Admission Programme (IHAP) and appeals to the International Protection Appeals Tribunal. We welcomed Katie Mannion as Managing Solicitor in September. We also rented new office space within existing premises.

### **Housing**

In response to the needs of people struggling to exit Direct Provision, our housing programme 'A Place To Call Home' continued to grow, we now directly house 65 people in 17 properties. The programme continues to expand and develop its holistic approach to supporting people to independent and inclusive living. This approach allows us to work and support a spectrum of complex needs in a difficult environment. We continue to receive properties from both civil society and various missionary religious congregations. The families and individuals we are accommodating have come from either Direct Provision, homeless services or through family reunification. The learning and practice that the housing program engenders allows and supports the wider housing and accommodation work we do. Our collaborative approach to working with new and existing stakeholders continues to be an integral aspect of our work.

### **Education**

2018 saw another increase both in the number of people supported by the Education Fund but also in the number of applications received. A total of 52 people supported out of 124 applications, and an increase on the 36 people supported in 2017. The majority of students still need fee support, but a growing trend is the number of people in need of transport support. Of the 52 people supported in 2018 almost half required transport support. While this is essential as otherwise the students cannot physically get to the colleges it is a very labour-intensive undertaking and may have to be capped in 2019.

UCC and AIT introduced scholarships in 2018 adding to the growing list of Higher Education Institutes supporting people in the international protection process. The list includes DCU, UL, NUIG and UCD. We have invested much time in supporting and encouraging other HEIs to introduce scholarships for 2019.

In February 2018 we brought together 35 people for a day in Dublin to present laptops which were funded through NetHope, this was a joint application with Concern Worldwide. This highlighted to us the need for laptops across the majority of the people in Ireland seeking International Protection, not just for education but also as a means of connecting with family on the move around the world and for keeping up-to-date with world political and social developments.

## **Irish Refugee Council CLG DIRECTORS' REPORT**

for the year ended 31 December 2018  
**Annual Progress Report - Activities continued**  
Employment

The employment programme is aimed at addressing the barriers to employment experienced by women of a refugee background. It incorporates a pre-employment programme with peer-support, and assists women to pursue direct employment, or upskilling/ training opportunities and a work placement. The overall objective of this programme is to support the long-term labour market integration and empowerment of female refugees.

From the beginning of the Dormant Accounts Fund project in March 2018, 41 women were directly assisted. 23 women partook on three employment programmes, of which 10 progressed to further or higher education and 12 successfully took up employment, involving four collaborations with employers. We have secured funding under the same funding stream to continue this employment work until April 2020.

### **Youth work**

2018 was another busy year for our youth work including two collaborative projects. We worked with St Andrews Resource Centre to bring together young people from different backgrounds under the 'Our Voice Project'. This created connections, friendship, developed creative skills, increased confidence, integration and most of all fun. The project included a fantastic residential trip to Sherkin Ireland. With Kerry Diocesan Youth Service, we also developed a local youth group: Killarney African Youth Tribe. Overall, we worked with young people from 20 different nationalities.

### **Resettlement**

Our resettlement work is expanding continuously. Despite only working two days a week, we assisted more than 1900 program refugees and their families over the year. The support given covered all kind of issues presented by our service users, including Family Reunification; Humanitarian Admission (IHAP); Citizenship Applications; Employment and Visas. We also provided training to staff working with refugees on resettlement, family reunification and on how to work effectively through interpreters.

### **Funding**

Our funding streams continue to diversify and we are hugely appreciative of the organisations and individuals who support our work. Our Annual Impact report for 2018 lists all our donors. As ever we are first and foremost grateful to the people we work with and learn from.

### **Statement on Relevant Audit Information**

So far as the directors 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.

Signed on behalf of the board



Director

Date: 4/2/18



Date: 4/9/17



## Irish Refugee Council CLG

# DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2018

The directors are responsible for preparing the Directors' Report and 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 company as at the financial year end date and of the surplus or deficit of the company 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 for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, 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 company will continue in business.

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

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the directors are aware:

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

Signed on behalf of the board



Director

Date: 4/2/19



Date: 6/9/19



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Irish Refugee Council CLG**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Irish Refugee Council CLG ('the company') for the year ended 31 December 2018 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, the Cash Flow Statement 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.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; 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 company 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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 company'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 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**

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

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' 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 company 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 company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' 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 CLG**

### **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 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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 11, 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 company'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 company'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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

  
**Donal McKenna**  
for and on behalf of  
**DONAL MCKENNA & CO**  
Chartered Accountants and Statutory Auditors  
31 Waterloo Road  
Ballsbridge  
Dublin 4

Date: 4/9/19

## **Irish Refugee Council CLG**

# **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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 company'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 company 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 CLG**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the year ended 31 December 2018

	Notes	2018 €	2017 €
Income		749,288	659,090
Expenditure		(751,001)	(573,150)
Operating (deficit)/surplus	5	(1,713)	85,940
Exceptional items	6	-	253,000
(Deficit)/surplus before interest		(1,713)	338,940
Interest receivable and similar income		16	-
(Deficit)/surplus for the year		(1,697)	338,940

Approved by the board on 4/2/18 and signed on its behalf by:




**Irish Refugee Council CLG**  
**BALANCE SHEET**  
as at 31 December 2018

	Notes	2018 €	2017 €
<b>Fixed Assets</b>			
Tangible assets	9	245,008	248,971
<b>Current Assets</b>			
Debtors	10	14,493	54,551
Cash and cash equivalents		348,072	582,677
		362,565	637,228
<b>Creditors: Amounts falling due within one year</b>	11	(246,050)	(522,979)
<b>Net Current Assets</b>		116,515	114,249
<b>Total Assets less Current Liabilities</b>		361,523	363,220
<b>Reserves</b>			
Income and expenditure account		361,523	363,220
<b>Members' Funds</b>		361,523	363,220

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 on 4/2/19 and signed on its behalf by:




**Irish Refugee Council CLG**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 December 2018

	<b>Retained surplus</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 January 2017</b>	24,280	24,280
Surplus for the year	338,940	338,940
<b>At 31 December 2017</b>	363,220	363,220
Deficit for the year	(1,697)	(1,697)
<b>At 31 December 2018</b>	<b>361,523</b>	<b>361,523</b>

**Irish Refugee Council CLG**  
**CASH FLOW STATEMENT**  
for the year ended 31 December 2018

	Notes	2018 €	2017 €
<b>Cash flows from operating activities</b>			
(Deficit)/surplus for the year		(1,697)	338,940
Adjustments for:			
Exceptional items		-	(253,000)
Interest receivable and similar income		(16)	-
Depreciation		5,872	5,393
		<u>4,159</u>	<u>91,333</u>
Movements in working capital:			
Movement in debtors		40,058	21,604
Movement in creditors		(276,052)	454,541
		<u>(231,835)</u>	<u>567,478</u>
<b>Cash flows from investing activities</b>			
Interest received		16	-
Payments to acquire tangible fixed assets		(1,909)	-
		<u>(1,893)</u>	<u>-</u>
Net cash (used in)/generated from investment activities		<u>(1,893)</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(233,728)</b>	<b>567,478</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>581,800</b>	<b>14,322</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>17</b>	<b><u>348,072</u></b>	<b><u>581,800</u></b>



# **Irish Refugee Council CLG**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2018

### **1. GENERAL INFORMATION**

Irish Refugee Council CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 37 Killarney Street, Dublin 1 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. Companies Registration Office number 188693.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### **2. ACCOUNTING POLICIES**

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

#### **Statement of compliance**

The financial statements of the company for the year ended 31 December 2018 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

#### **Income**

All incoming resources are included in the Financial Statements when the company is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received.

The main sources of income for the company is from European Commission Department of Justice and Equality, Department of Communications, Climate Action and Environment, Irish Human Rights and Equality Commission along with other non-governmental funding agencies and trusts and corporate donations. This income is restricted and is accounted for on an accruals basis.

Income from donations and fundraising is recognised on a receipts basis. Donations by their nature are not subject to verification until they are received and recorded. Therefore, this income is only recognised upon receipt and entry into the company's accounting system.

#### **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:

Land and buildings freehold	- 2% Straight line
Fixtures, fittings and equipment	- 15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

# Irish Refugee Council CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

continued

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### Taxation

No charge to Corporation Tax arises as this company is a registered charity. Charity Number CHY 10153.

### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

## 3. GOING CONCERN

The financial statements which have been prepared on a going concern basis disclose an excess of assets over liabilities of €361,523 as at 31 December 2018. The directors are satisfied that sufficient sources of funding as will enable the company to continue to operate for the foreseeable future will be available. These views are based on the company's plans and on the successful outcome of ongoing discussions with various funders which provide the company with its main sources of funding. Should these negotiations be unsuccessful the activities of the company may have to be curtailed.

## 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

## 5. OPERATING (DEFICIT)/SURPLUS

	2018	2017
	€	€
Operating (deficit)/surplus is stated after charging:		
Depreciation of tangible fixed assets	5,872	5,393

## 6. EXCEPTIONAL ITEMS

	2018	2017
	€	€
Donated Property	-	253,000

## 7. EMPLOYEES

The average monthly number of employees, including directors, during the year was 15|9, (2017 - 9).

	2018	2017
	Number	Number
Employees	15	9

# Irish Refugee Council CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

continued

### 8. EMPLOYEE AND REMUNERATION

No directors of the company received remuneration during the year.

The staff costs comprise

Wages and salaries	€472,443
Employers PRSI	€50,379
Pension costs	€13,257

No employee earned a salary greater than €60,000 in 2018

Salary Band - €	Number of Employees
0- 10,000	1
10,000-20,000	3
20,000-30,000	5
30,000-40,000	3
40,000-50,000	3
50,000-60,000	1

### 9. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 January 2018	253,000	49,245	302,245
Additions	-	1,909	1,909
At 31 December 2018	253,000	51,154	304,154
<b>Depreciation</b>			
At 1 January 2018	5,060	48,214	53,274
Charge for the year	5,060	812	5,872
At 31 December 2018	10,120	49,026	59,146
<b>Net book value</b>			
At 31 December 2018	242,880	2,128	245,008
At 31 December 2017	247,940	1,031	248,971

10. DEBTORS	2018 €	2017 €
Trade debtors	-	54,551
Other debtors	2,784	-
Prepayments	9,513	-
Accrued income	2,196	-
	<u>14,493</u>	<u>54,551</u>

# Irish Refugee Council CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

11. CREDITORS	2018	2017
Amounts falling due within one year	€	€
Amounts owed to credit institutions	-	877
Trade creditors	-	893
Taxation	12,550	7,437
Other creditors	-	19,077
Pension accrual	455	598
Accruals	11,925	64,688
Deferred Income	221,120	429,409
	<u>246,050</u>	<u>522,979</u>

### 12. GOVERNMENT GRANTS

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.

### 13. State Funding

Agency	Pobal
Government Department	Dept of Environment, Community & Local Government
Purpose of the Grant	Scheme to support national organisations in the Community & Voluntary Sector (SSNO)
Term	2016 - 2019
Grant Approved	€89,584
Grant Received 2018	€89,584
Funds deferred at year end	NIL
Capital Grant	NIL
Restriction on use	In accordance with Letter of Offer and Service Level Agreement
Government Department	European Commission under Asylum, Migration and Integration Fund 2014-2020 and supported by the Department of Justice and Equality
Purpose of the Grant	Supporting reception and integration activities for asylum seekers
Term	2017 - 2020
Grant Approved	€90,000
Grant Received 2018	€90,000
Funds deferred at year end	€49,975
Capital Grant	NIL
Restriction on use	In accordance with Letter of Offer and Service Level Agreement

# Irish Refugee Council CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

continued

<b>Government Department</b>	<b>Department of Justice &amp; Equality</b>
Programme Funding	Communities Integration Fund
Purpose of the Grant	Supporting women in Direct Provision to participate in Dublin Marathon
Term	2018 - 2019
Grant Approved	€4,950
Grant Received 2018	€4,950
Funds deferred at year end	NIL
Capital Grant	NIL
Restriction on use	In accordance with Letter of Offer and Service Level Agreement
<b>Government Department</b>	<b>Department of Justice &amp; Equality</b>
Government Agency	Pobal
Programme Funding	Dormant Account Program
Purpose of Grant	Funding an employment preparation course for women
Term	2017 - 2019
Grant Approved	€61,413
Grant Received 2018	€55,272
Funds deferred at year end	€12,457
Capital Grant	NIL
<b>Government Agency</b>	<b>Irish Human Rights &amp; Equality Commission</b>
Purpose of Grant	Supporting implementation of public sector equality and human rights duty
Term	2017 - 2018
Grant Approved	€12,437
Grant Received 2018	€10,921
Funds deferred at year end	NIL
Capital Grant	NIL
Restriction on use	In accordance with Letter of Offer and Service Level Agreement

### 14. STATUS

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 year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of 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 € 2.

**Irish Refugee Council CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2018

**15. CAPITAL COMMITMENTS**

The company had no material capital commitments at the year-ended 31 December 2018.

**16. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the company since the year-end.

**17. CASH AND CASH EQUIVALENTS**

	2018 €	2017 €
Cash and bank balances	153,538	532,675
Bank overdrafts	-	(877)
Cash equivalents	194,534	50,002
	<u>348,072</u>	<u>581,800</u>

**18. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 4 September 2019.

**IRISH REFUGEE COUNCIL CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**



**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

	2018 €	2017 €
<b>Income</b>		
Donations	44,994	51,458
Membership	1,523	2,020
Government Grants	258,793	119,003
Non Government Grants	391,076	470,912
Other income	52,902	15,697
	<u>749,288</u>	<u>659,090</u>
<b>Expenditure</b>		
Wages and salaries	472,443	416,330
Social welfare costs	50,379	-
Staff defined contribution pension costs	13,257	3,422
Staff training	1,856	2,481
Intern costs	3,094	3,830
Program costs	95,045	3,396
Rent payable	22,362	24,513
Insurance	6,373	7,875
Computer bureau costs	-	5,361
Light and heat	4,522	6,268
Cleaning	5,601	-
Repairs and maintenance	7,653	4,869
Recruitment	-	900
Communications and media/web	-	2,120
Printing, postage and stationery	8,353	22,920
Promotion & publicity	290	-
Telephone	8,486	4,260
Web & computer costs	450	-
Photocopier & printer leases	8,508	-
Conference expenses	12,103	7,819
Travelling and subsistence	8,112	8,611
Legal and professional	6,711	6,682
Bank charges	872	774
General expenses	1,041	11,623
European Database on Asylum Law grant repayment	-	19,070
Subscriptions	2,318	-
Auditor's remuneration	5,300	4,633
Depreciation	5,872	5,393
	<u>751,001</u>	<u>573,150</u>
<b>Exceptional items</b>	-	(253,000)
<b>Miscellaneous income</b>		
Bank interest	16	-
<b>Net (deficit)/surplus</b>	<u>(1,697)</u>	<u>338,940</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**Irish Refugee Centre Core**

	2018 €	2017 €
<b>Income</b>		
Donations	44,994	39,879
Membership	1,523	2,020
Government Grants	899	-
Non Government Grants	131,500	282,000
Other income	19,469	1,588
	<u>198,385</u>	<u>325,487</u>
<b>Expenditure</b>		
Wages and salaries	124,512	138,260
Social welfare costs	22,193	-
Staff defined contribution pension costs	11,204	3,422
Staff training	1,736	1,276
Intern costs	3,074	2,965
Program costs	1,682	252
Rent payable	17,000	20,433
Insurance	3,092	2,996
Computer bureau costs	-	5,361
Light and heat	3,268	6,228
Cleaning	5,601	-
Repairs and maintenance	4,957	4,381
Communications and media/web	-	2,120
Printing, postage and stationery	6,827	20,963
Promotion & publicity	290	-
Telephone	8,326	4,260
Web & computer costs	423	-
Photocopier & printer leases	7,722	-
Conference expenses	4,054	3,385
Travelling and subsistence	2,759	3,179
Legal and professional	302	1,420
Bank charges	809	774
General expenses	904	9,830
European Database on Asylum Law grant repayment	-	19,070
Subscriptions	2,318	-
Auditor's remuneration	5,300	4,633
Depreciation	5,872	5,393
	<u>244,225</u>	<u>260,601</u>
<b>Exceptional items</b>	<u>-</u>	<u>(253,000)</u>
<b>Miscellaneous income</b>		
Bank interest	16	-
<b>Net (deficit)/surplus</b>	<u>(45,824)</u>	<u>317,886</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**ASR Capacity Building**

	2018 €	2017 €
<b>Income</b>		
Government Grants	-	5,000
Non Government Grants	-	3,250
	<u>-</u>	<u>8,250</u>
<b>Expenditure</b>		
Conference expenses	-	1,365
	<u>-</u>	<u>1,365</u>
<b>Net surplus</b>	<u>-</u>	<u>6,885</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**Pobal - Dormant Accounts Fund**

	2018 €	2017 €
<b>Income</b>		
Government Grants	42,815	-
	<u>42,815</u>	<u>-</u>
<b>Expenditure</b>		
Wages and salaries	25,877	-
Social welfare costs	2,587	-
Intern costs	20	-
Program costs	11,065	-
Recruitment	-	180
Printing, postage and stationery	257	-
Telephone	160	-
Conference expenses	1,664	-
Travelling and subsistence	1,004	-
General expenses	1	-
	<u>42,635</u>	<u>180</u>
<b>Net surplus/(deficit)</b>	<u>180</u>	<u>(180)</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

European Commission A M I Fund 2014-2020

	2018 €	2017 €
<b>Income</b>		
Government Grants	113,775	16,250
Non Government Grants	-	30,000
	<u>113,775</u>	<u>46,250</u>
<b>Expenditure</b>		
Wages and salaries	93,298	41,302
Social welfare costs	6,733	-
Staff defined contribution pension costs	684	-
Program costs	8,992	249
Rent payable	3,000	1,315
Repairs and maintenance	-	487
Recruitment	-	180
Printing, postage and stationery	33	786
Web & computer costs	27	-
Photocopier & printer leases	786	-
Travelling and subsistence	249	127
General expenses	-	(1)
	<u>113,802</u>	<u>44,445</u>
<b>Net (deficit)/surplus</b>	<u>(27)</u>	<u>1,805</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**European Youth in Migration Forum**

	2018 €	2017 €
<b>Income</b>		
Donations	-	1,210
	<u>-</u>	<u>1,210</u>
	-	1,210
	<u>-</u>	<u>1,210</u>
<b>Expenditure</b>		
Staff training	-	100
Conference expenses	-	369
Travelling and subsistence	-	420
General expenses	-	237
	<u>-</u>	<u>1,126</u>
	-	1,126
	<u>-</u>	<u>1,126</u>
<b>Net surplus</b>	-	84
	<u>-</u>	<u>84</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**Independent Advocacy Project**

	2018 €	2017 €
<b>Income</b>		
Donations	-	170
	<u>-</u>	<u>170</u>
	-	170
	<u>-</u>	<u>170</u>
<b>Expenditure</b>		
Staff training	-	400
Travelling and subsistence	-	2,132
General expenses	-	1,060
	<u>-</u>	<u>3,592</u>
	-	3,592
	<u>-</u>	<u>3,592</u>
<b>Net surplus/(deficit)</b>	-	(3,422)
	<u>-</u>	<u>(3,422)</u>



**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

Irish Human Rights and Equality Commission

	2018 €	2017 €
<b>Income</b>		
Government Grants	10,921	-
	<u>10,921</u>	<u>-</u>
<b>Expenditure</b>		
Wages and salaries	7,119	-
Program costs	2,500	-
Conference expenses	1,379	-
Travelling and subsistence	151	-
General expenses	1	-
	<u>11,150</u>	<u>-</u>
<b>Net (deficit)/surplus</b>	<u>(229)</u>	<u>-</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**Independent Law Centre**

	2018 €	2017 €
<b>Income</b>		
Donations	-	10,200
Non Government Grants	20,000	46,000
Other income	21,450	14,110
	<u>41,450</u>	<u>70,310</u>
<b>Expenditure</b>		
Wages and salaries	41,553	114,006
Social welfare costs	7,916	-
Staff training	-	491
Intern costs	-	865
Program costs	2,602	2,894
Rent payable	2,362	-
Insurance	3,281	4,490
Repairs and maintenance	2,696	-
Printing, postage and stationery	1,107	1,171
Conference expenses	-	50
Travelling and subsistence	344	474
Legal and professional	1,448	762
General expenses	138	-
	<u>63,447</u>	<u>125,203</u>
<b>Net deficit</b>	<u>(21,997)</u>	<u>(54,893)</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**Nethope Project - Education**

	2018 €	2017 €
<b>Income</b>		
Non Government Grants	87,129	4,162
	<u>87,129</u>	<u>4,162</u>
<b>Expenditure</b>		
Wages and salaries	19,428	3,743
Social welfare costs	2,039	-
Program costs	58,708	-
Bank charges	46	-
	<u>80,221</u>	<u>3,743</u>
<b>Net surplus</b>	<u>6,908</u>	<u>419</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**Paris Business School**

	2018 €	2017 €
<b>Income</b>		
Non Government Grants	8,948	-
	<u>8,948</u>	<u>-</u>
<b>Expenditure</b>		
Wages and salaries	5,778	-
Program costs	1,900	-
Travelling and subsistence	1,267	-
	<u>8,945</u>	<u>-</u>
<b>Net surplus</b>	<u>3</u>	<u>-</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**Alternatives to Direct Provision**

	2018 €	2017 €
<b>Income</b>		
Non Government Grants	12,000	-
	<u>12,000</u>	<u>-</u>
<b>Expenditure</b>		
Wages and salaries	11,606	-
Program costs	369	-
Travelling and subsistence	55	-
General expenses	1	-
	<u>12,031</u>	<u>-</u>
<b>Net (deficit)/surplus</b>	<u>(31)</u>	<u>-</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**Pobal - Scheme to Support National Organisations**

	2018 €	2017 €
<b>Income</b>		
Government Grants	89,584	89,585
	<u>89,584</u>	<u>89,585</u>
<b>Expenditure</b>		
Wages and salaries	79,785	106,207
Social welfare costs	1,238	-
Rent payable	-	2,766
Travelling and subsistence	131	284
General expenses	1	-
	<u>81,155</u>	<u>109,257</u>
<b>Net surplus/(deficit)</b>	<u>8,429</u>	<u>(19,672)</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**Tomar Trust**

	2018 €	2017 €
<b>Income</b>		
Non Government Grants	41,500	-
	<u>41,500</u>	<u>-</u>
<b>Expenditure</b>		
Wages and salaries	36,580	-
Social welfare costs	3,306	-
Staff defined contribution pension costs	1,369	-
Recruitment	-	180
Conference expenses	67	-
General expenses	(2)	-
	<u>41,320</u>	<u>180</u>
<b>Net surplus/(deficit)</b>	<u>180</u>	<u>(180)</u>



**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

**Transitional House Pilot Project**

	2018 €	2017 €
<b>Income</b>		
Non Government Grants	90,000	105,500
Other income	11,983	-
	<u>101,983</u>	<u>105,500</u>
<b>Expenditure</b>		
Wages and salaries	26,907	12,812
Social welfare costs	4,367	-
Staff training	120	60
Program costs	6,627	-
Insurance	-	389
Light and heat	1,254	40
Recruitment	-	360
Printing, postage and stationery	129	-
Travelling and subsistence	1,178	1,657
Legal and professional	4,961	4,500
Bank charges	17	-
General expenses	-	1
	<u>45,560</u>	<u>19,819</u>
<b>Net surplus</b>	<u>56,423</u>	<u>85,681</u>

**Irish Refugee Council CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 December 2018

Young Persons Project/ERASMUS Project

	2018 €	2017 €
<b>Income</b>		
Government Grants	800	8,169
	<u>800</u>	<u>8,169</u>
<b>Expenditure</b>		
Staff training	-	155
Program costs	600	-
Conference expenses	4,939	2,649
Travelling and subsistence	974	338
General expenses	-	500
	<u>6,513</u>	<u>3,642</u>
<b>Net (deficit)/surplus</b>	<u><u>(5,713)</u></u>	<u><u>4,527</u></u>