

**Irish Refugee Council CLG**  
(A company limited by guarantee, without a share capital)  
**Directors' Report and Financial Statements**  
**for the year ended 31 December 2016**

**Irish Refugee Council CLG**  
(A company limited by guarantee, without a share capital)  
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## **Irish Refugee Council CLG**

(A company limited by guarantee, without a share capital)

### **DIRECTORS AND OTHER INFORMATION**

#### **Directors**

Elizabeth Mitrow  
Patrick Devaney  
Bernadette Smyth  
Muireann Ni Raghallaigh  
Hannaleena Ahonen  
Aoife O'Driscoll  
Susan Whelan  
Davnet O' Driscoll (Appointed 5 March 2016)  
Doireann Breathnach (Appointed 15 June 2016)  
Laurent Aldenhoff (Appointed 15 June 2016)  
Angel Bello Cortes (Resigned 18 April 2016)

#### **Company Secretary**

Susan Whelan (Appointed 18 April 2016)  
Angel Bello Cortes (Resigned 18 April 2016)

#### **Company Number**

188693

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

37 Dame Street  
Dublin 2

#### **Auditors**

KT Nolan & Associates Limited  
Chartered Accountants and Registered Auditor  
302 The Capel Building  
Mary's Abbey  
Dublin 7  
Ireland

#### **Bankers**

AIB  
Westmoreland St, Dublin 2

#### **Members**

Elizabeth Mitrow (Chairperson)  
Patrick Devaney (Treasurer)  
Susan Whelan (Secretary)

# **Irish Refugee Council CLG**

(A company limited by guarantee, without a share capital)

## **DIRECTORS' REPORT**

for the year ended 31 December 2016

The directors present their report and the audited financial statements for the year ended 31 December 2016.

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

The principal activity of the Irish Refugee Council (IRC) is to promote and enhance the lives of refugees in Ireland. This is done through the provision of information, legal advice and representation; building the capacity of practitioners, NGOs and decision makers involved in the asylum process; seeking changes within the asylum determination process; and by encouraging public debate on the issue of refugee protection in Ireland.

The organisation made a deficit this year and ended the year with members funds of €24,280 (FY 2015: €94,929). The board have recognised the unsustainability of such deficits and are actively working on ensuring that sufficient funds are raised to allow the organisation to fulfil its objectives. To date in 2017, additional funding streams have been successfully identified.

### **Principal Risks and Uncertainties**

The directors recognize that the principal risks and uncertainties faced by the charity are similar to other charities whose principal source of income is fundraising. There is no guarantee that sufficient funding will be raised to allow the organisation to continue its current operations at the current level.

### **Financial Results**

The deficit for the year after providing for depreciation amounted to €70,649 (2015 - €25,862).

At the end of the year the company has assets of €92,321 (2015 - €146,025) and liabilities of €68,041 (2015 - €51,096). The net assets of the company have decreased by €70,649.

### **Directors and Secretary**

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

Elizabeth Mitrow  
Patrick Devaney  
Bernadette Smyth  
Muireann Ni Raghallaigh  
Hannaleena Ahonen  
Aoife O'Driscoll  
Susan Whelan  
Davnet O' Driscoll (Appointed 5 March 2016)  
Doireann Breathnach (Appointed 15 June 2016)  
Laurent Aldenhoff (Appointed 15 June 2016)  
Angel Bello Cortes (Resigned 18 April 2016)

The secretaries who served during the year were;

Susan Whelan (Appointed 18 April 2016)  
Angel Bello Cortes (Resigned 18 April 2016)

### **Future Developments**

The company plans to continue its present activities and employees are kept as fully informed as practicable about developments within the Irish Refugee Council.

### **Post Balance Sheet Events**

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

### **Auditors**

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

## **Irish Refugee Council CLG**

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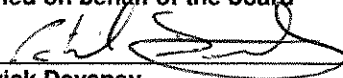
### **DIRECTORS' REPORT**

for the year ended 31 December 2016

#### **Accounting Records**

To ensure that proper books and accounting records are kept in accordance with Section 202 Companies Act, 1990, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at the company's office at 37 Dame Street, Dublin 2.

**Signed on behalf of the board**



**Patrick Devaney**

**Director**



**Bernadette Smyth**

**Director**

**Date:** 15/5/17

## Irish Refugee Council CLG

(A company limited by guarantee, without a share capital)

### DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2016

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" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. 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 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 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.

Signed on behalf of the board



Patrick Devaney

Director



Bernadette Smyth

Director

Date: 15/5/17

# **INDEPENDENT AUDITOR'S REPORT**

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

(A company limited by guarantee, without a share capital)

We have audited the financial statements of Irish Refugee Council CLG for the year ended 31 December 2016 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement, the Accounting Policies and the related notes. The relevant 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" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

This 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 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.

### **Respective responsibilities of directors and auditors**

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 otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the FRC's website at <[www.frc.org.uk/audit-scope-ireland](http://www.frc.org.uk/audit-scope-ireland)>.

### **Opinion on financial statements**

In our opinion the financial statements:

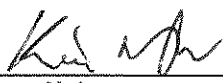
- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2016 and of its results for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

### **Matters on which we are required to report by 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.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.

  
**Kieron Nolan**  
for and on behalf of  
**KT NOLAN & ASSOCIATES LIMITED**  
Chartered Accountants and Registered Auditor  
302 The Capel Building  
Mary's Abbey  
Dublin 7  
Ireland

Date: 13 May 2017

# Irish Refugee Council CLG

(A company limited by guarantee, without a share capital)

## INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2016

|  | Notes | 2016<br>€ | 2015<br>€ |
|--|-------|-----------|-----------|
| Income   | 5     | 493,147   | 597,524   |
| Expenditure                                    |       | (563,860) | (623,591) |
| Deficit on ordinary activities before interest |       | (70,713)  | (26,067)  |
| Interest receivable and similar income         | 7     | 64        | 205       |
| Total Comprehensive Income                     |       | (70,649)  | (25,862)  |

The company has no recognised gains or losses other than the results for the year. The results for the year have been calculated on the historical cost basis. The company's income and expenses all relate to continuing operations.

Approved by the board on 12/5/17 and signed on its behalf by:

  
Patrick Devaney  
Director

  
Bernadette Smyth  
Director



# Irish Refugee Council CLG

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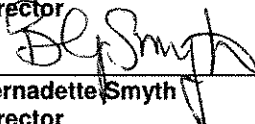
## BALANCE SHEET

as at 31 December 2016

|   | Notes | 2016<br>€ | 2015<br>€ |
|---|-------|-----------|-----------|
| <b>Fixed Assets</b>                                   |       |           |           |
| Tangible assets                                       | 9     | 1,364     | 3,298     |
| <b>Current Assets</b>                                 |       |           |           |
| Debtors   | 10    | 76,155    | 41,505    |
| Cash and cash equivalents                             |       | 14,802    | 101,222   |
|   |       | 90,957    | 142,727   |
| <b>Creditors: Amounts falling due within one year</b> | 11    | (68,041)  | (51,096)  |
| <b>Net Current Assets</b>                             |       | 22,916    | 91,631    |
| <b>Total Assets less Current Liabilities</b>          |       | 24,280    | 94,929    |
| <b>Reserves</b>                                       |       |           |           |
| Income and expenditure account                        |       | 24,280    | 94,929    |
| <b>Equity attributable to owners of the company</b>   |       | 24,280    | 94,929    |

Approved by the board on 13/3/17 and signed on its behalf by:

  
Patrick Devaney  
Director

  
Bernadette Smyth  
Director

**Irish Refugee Council CLG**

(A company limited by guarantee, without a share capital)

**RECONCILIATION OF MEMBERS' FUNDS**

as at 31 December 2016

|                            | <b>Retained<br/>surplus</b> | <b>Total</b>  |
|----------------------------|-----------------------------|---------------|
|                            | <b>€</b>                    | <b>€</b>      |
| <b>At 1 January 2015</b>   | 120,791                     | 120,791       |
| Deficit for the year       | (25,862)                    | (25,862)      |
| <b>At 31 December 2015</b> | 94,929                      | 94,929        |
| Deficit for the year       | (70,649)                    | (70,649)      |
| <b>At 31 December 2016</b> | <b>24,280</b>               | <b>24,280</b> |

**Irish Refugee Council CLG**  
(A company limited by guarantee, without a share capital)  
**CASH FLOW STATEMENT**  
for the year ended 31 December 2016

|   | Notes     | 2016<br>€       | 2015<br>€       |
|---|-----------|-----------------|-----------------|
| <b>Cash flows from operating activities</b>                     |           |                 |                 |
| Deficit for the year  |           | (70,649)        | (25,862)        |
| Adjustments for:  |           |                 |                 |
| Interest receivable and similar income                          |           | (64)            | (205)           |
| Depreciation  |           | 1,934           | 7,387           |
|   |           | <u>(68,779)</u> | <u>(18,680)</u> |
| Movements in working capital:                                   |           |                 |                 |
| Movement in debtors   |           | (34,650)        | (5,601)         |
| Movement in creditors   |           | 17,490          | (69,001)        |
|   |           | <u>(85,939)</u> | <u>(93,282)</u> |
| <b>Cash flows from investing activities</b>                     |           |                 |                 |
| Interest received   |           | 64              | 205             |
| Payments to acquire tangible fixed assets                       |           | -               | (950)           |
|   |           | <u>64</u>       | <u>(745)</u>    |
| Net cash generated from/(used in) investment activities         |           |                 |                 |
|   |           | <u>64</u>       | <u>(745)</u>    |
| <b>Net decrease in cash and cash equivalents</b>                |           | <b>(85,875)</b> | <b>(94,027)</b> |
| <b>Cash and cash equivalents at beginning of financial year</b> |           | <b>100,197</b>  | <b>194,224</b>  |
| <b>Cash and cash equivalents at end of financial year</b>       | <b>17</b> | <b>14,322</b>   | <b>100,197</b>  |

# IRISH REFUGEE COUNCIL CLG


(A company limited by guarantee, without a share capital)

## INFORMATION RELATING TO THE POBAL GRANT

for the year ended 31st December 2016

### GRANTS AND OTHER INFORMATION

| Name of State Agency   | Type of Funding   | Details of Funding  | Amount<br>€               |
|--|---|---|---------------------------|
| Department of the Environment,<br>Community and Local Government | Restricted - Scheme<br>to support national<br>organisations in the<br>community &<br>voluntary sector<br>(Total Grant:<br>€126,119, Term: July<br>2014 - June 2016) | €30,269 was received and €10,525<br>was refunded to Pobal leaving a net<br>grant received of €19,744. | 19,744                    |
| Department of Justice & Equality                                 | Restricted - Financial<br>contribution towards<br>the costs of the<br>Independent Law<br>Centre's early legal<br>advice and<br>representation<br>service            |   | 30,000                    |
| Department of the Environment,<br>Community and Local Government | Restricted - Scheme<br>to support national<br>organisations in the<br>community &<br>voluntary sector<br>(Total Grant:<br>€268,752, Term: July<br>2016 - June 2019) |   | 44,791                    |
|  |   |   | <hr/> <b>94,535</b> <hr/> |

  
Kieron Nolan  
for and on behalf of  
KT NOLAN & ASSOCIATES LIMITED  
Chartered Accountants and Registered Auditor  
302 The Capel Building  
Mary's Abbey  
Dublin 7  
Ireland

Date: 13/5/2017

# **Irish Refugee Council CLG**

(A company limited by guarantee, without a share capital)

## **NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2016

### **1. GENERAL INFORMATION**

Irish Refugee Council CLG is a company limited by guarantee incorporated in the Republic of Ireland.

### **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 2016 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council as promulgated by Chartered Accountants Ireland. There have been no transitional adjustments made.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

#### **Income**

Income represents the total value of grants and other income received during the year, as adjusted in accordance with the matching concept in relation to relevant expenditure.

#### **Tangible fixed assets and depreciation**

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

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

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.

#### **Borrowing costs**

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### **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.

#### **Taxation**

As a charity (charity number 10153) the company is exempt from income tax.

# Irish Refugee Council CLG

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2016

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

### 3. ADOPTION OF FRS 102

This is the second set of financial statements prepared by Irish Refugee Council CLG in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2014.

### 4. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### 5. INCOME

The income for the year has been derived from:-

|   | 2016<br>€      | 2015<br>€      |
|---|----------------|----------------|
| Donations   | 108,789        | 62,925         |
| The Atlantic Philanthropies                           | 205,000        | 300,000        |
| European Commission                                   | 49,166         | 43,906         |
| Memberships   | 3,522          | 2,388          |
| Department of Justice & Equality                      | 30,000         | 30,000         |
| European Programme for Integration & Migration (EPIM) | -              | 30,400         |
| Department of Environment, Community & Local Govt.    | 64,535         | 67,263         |
| Public Interest Law Support Fund                      | 15,000         | -              |
| Other income  | 17,135         | 60,642         |
|   | <u>493,147</u> | <u>597,524</u> |

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of refugee support and legal services.

### 6. OPERATING DEFICIT

|  | 2016<br>€ | 2015<br>€ |
|--|-----------|-----------|
| <b>Operating deficit is stated after charging:</b> |           |           |
| Depreciation of tangible fixed assets              | 1,934     | 7,387     |
| Auditor's remuneration                             |           |           |
| - audit of individual company accounts             | 4,633     | 4,633     |
|  | <u></u>   | <u></u>   |

### 7. INTEREST RECEIVABLE AND SIMILAR INCOME

|               | 2016<br>€ | 2015<br>€ |
|---------------|-----------|-----------|
| Bank interest | 64        | 205       |
|               | <u></u>   | <u></u>   |

**Irish Refugee Council CLG**

(A company limited by guarantee, without a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2016

continued

**8. EMPLOYEES AND REMUNERATION****Number of employees**

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

|                           | <b>2016<br/>Number</b> | <b>2015<br/>Number</b> |
|---------------------------|------------------------|------------------------|
| Employees                 | <u>7</u>               | <u>7</u>               |
| The staff costs comprise: | <b>2016</b>            | <b>2015</b>            |
|                           | <b>€</b>               | <b>€</b>               |
| Wages and salaries        | <b>369,335</b>         | 396,990                |
| Pension costs             | <b>2,693</b>           | 3,300                  |
|                           | <u><b>372,028</b></u>  | <u>400,290</u>         |

**9. TANGIBLE FIXED ASSETS**

|                       | <b>Fixtures,<br/>fittings and<br/>equipment<br/>€</b> | <b>Total<br/>€</b>  |
|-----------------------|---|---------------------|
| <b>Cost</b>           |   |                     |
| At 31 December 2016   | <u>49,245</u>   | <u>49,245</u>       |
| <b>Depreciation</b>   |   |                     |
| At 1 January 2016     | 45,947  | 45,947              |
| Charge for the year   | 1,934   | 1,934               |
| At 31 December 2016   | <u>47,881</u>   | <u>47,881</u>       |
| <b>Net book value</b> |   |                     |
| At 31 December 2016   | <u><b>1,364</b></u>                                   | <u><b>1,364</b></u> |
| At 31 December 2015   | <u>3,298</u>  | <u>3,298</u>        |

**9.1. TANGIBLE FIXED ASSETS PRIOR YEAR**

|                       | <b>Fixtures,<br/>fittings and<br/>equipment<br/>€</b> | <b>Total<br/>€</b>  |
|-----------------------|---|---------------------|
| <b>Cost</b>           |   |                     |
| At 1 January 2015     | 48,295  | 48,295              |
| Additions             | 950   | 950                 |
| At 31 December 2015   | <u>49,245</u>   | <u>49,245</u>       |
| <b>Depreciation</b>   |   |                     |
| At 1 January 2015     | 38,560  | 38,560              |
| Charge for the year   | 7,387   | 7,387               |
| At 31 December 2015   | <u>45,947</u>   | <u>45,947</u>       |
| <b>Net book value</b> |   |                     |
| At 31 December 2015   | <u><b>3,298</b></u>                                   | <u><b>3,298</b></u> |
| At 31 December 2014   | <u>9,735</u>  | <u>9,735</u>        |

**Irish Refugee Council CLG**

(A company limited by guarantee, without a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2016

continued

|  |               |               |
|--|---------------|---------------|
| <b>10. DEBTORS</b>                         | <b>2016</b>   | <b>2015</b>   |
|  | <b>€</b>      | <b>€</b>      |
| Grants Receivable                          | 76,155        | 40,305        |
| Other debtors                              | -             | 1,200         |
|  | <u>76,155</u> | <u>41,505</u> |
| <b>11. CREDITORS</b>                       | <b>2016</b>   | <b>2015</b>   |
| <b>Amounts falling due within one year</b> | <b>€</b>      | <b>€</b>      |
| Bank overdrafts                            | 480           | 1,025         |
| Creditors                                  | 7,337         | 803           |
| Taxation (Note 12)                         | 9,487         | 9,765         |
| Other creditors                            | 8             | 8             |
| Pension accrual                            | (328)         | (252)         |
| Accruals                                   | 51,057        | 39,747        |
|  | <u>68,041</u> | <u>51,096</u> |
| <b>12. TAXATION</b>                        | <b>2016</b>   | <b>2015</b>   |
|  | <b>€</b>      | <b>€</b>      |
| <b>Creditors:</b>                          |               |               |
| PAYE                                       | <u>9,487</u>  | <u>9,765</u>  |

**13. 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 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.

**14. CAPITAL COMMITMENTS**

The company had no material capital commitments at the year-ended 31 December 2016.



## Irish Refugee Council CLG

(A company limited by guarantee, without a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

continued

### 15. CONTINGENT LIABILITIES

Between September 2012 and February 2014 the Irish Refugee Council implemented a project titled 'Learning from Practice Two: The European Database of Asylum Law' (HOME/2011/ERFX/CA/2275) funded principally by the European Commission. There were two co-beneficiaries involved in the project, the European Council of Refugees and Exiles, based in Belgium, and the Hungarian Helsinki Committee, based in Hungary. The project aimed to increase consistency and quality in the interpretation of asylum law by expanding the European Database of Asylum Law into a comprehensive and user-friendly resource on the main areas of asylum law, with summaries of over 1,000 decisions of European interest from 17 member states, the Court of Justice of the European Union and the European Court of Human Rights and instituting an on-line analytical journal and annual conference. The project met its intended results, namely, a clear, comprehensive and widely-used European Database of Asylum Law, a conference attended by approximately 140 participants from around Europe, and the creation of a free on-line journal.

In November 2016 the project was randomly selected for audit by the European Commission. Ernst & Young Reviseurs d'Enterprises scrl acting on behalf of the European Commission, conducted the audit. Expenditure which had been incurred totalling €64,088 was deemed to have been ineligible or have not been reported correctly for a number of reasons. In conjunction with the other two organisations involved the Irish Refugee Council comprehensively responded to the findings of the audit in February 2017 addressing the issues raised. The board are satisfied that the expenditure was properly incurred to further the aims of this project and no provision has been made for any adverse finding to be made by the European Commission.

The Irish Refugee Council is awaiting the decision of the European Commission.

### 16. POST-BALANCE SHEET EVENTS

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

### 17. CASH AND CASH EQUIVALENTS

|                        | 2016<br>€     | 2015<br>€      |
|------------------------|---------------|----------------|
| Cash and bank balances | 10,973        | 50,727         |
| Bank overdrafts        | (480)         | (1,025)        |
| Cash equivalents       | 3,829         | 50,495         |
|                        | <u>14,322</u> | <u>100,197</u> |

### 18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on

13/5/17

**IRISH REFUGEE COUNCIL CLG**  
(A company limited by guarantee, without a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

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

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

**Irish Refugee Council CLG**

(A company limited by guarantee, without a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****TRADING STATEMENT**

for the year ended 31 December 2016

|                      | <b>Schedule</b> | <b>2016<br/>€</b> | <b>2015<br/>€</b> |
|----------------------|-----------------|-------------------|-------------------|
| Income               |                 | <b>493,147</b>    | 597,524           |
| Gross Percentage     |                 | <b>100.0%</b>     | 100.0%            |
| Overhead expenses    | <b>1</b>        | <b>(563,860)</b>  | (623,591)         |
|                      |                 | <b>(70,713)</b>   | (26,067)          |
| Miscellaneous income | <b>2</b>        | <b>64</b>         | 205               |
| <b>Net deficit</b>   |                 | <b>(70,649)</b>   | (25,862)          |

**Irish Refugee Council CLG**

(A company limited by guarantee, without a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 1 : OVERHEAD EXPENSES**

for the year ended 31 December 2016

|                                       | 2016<br>€      | 2015<br>€      |
|---------------------------------------|----------------|----------------|
| <b>Administration Expenses</b>        |                |                |
| Wages and salaries                    | 369,335        | 396,990        |
| Staff pension costs                   | 2,693          | 3,300          |
| Staff training                        | 998            | 3,208          |
| Intern costs                          | 7,774          | 10,102         |
| Rent payable                          | 31,500         | 31,500         |
| Interpreters and translation          | 7,085          | 24,666         |
| Insurance                             | 7,130          | 7,280          |
| Computer bureau costs                 | 8,969          | 7,110          |
| Light and heat                        | 6,143          | 6,591          |
| Repairs and maintenance               | 4,203          | 4,202          |
| Recruitment                           | 760            | 60             |
| Communications and Media / Web        | 2,077          | 2,640          |
| Project Costs                         | -              | 110            |
| Printing, postage and stationery      | 21,244         | 23,601         |
| Telephone                             | 7,110          | 10,329         |
| Conference expenses                   | 6,531          | 15,492         |
| Travelling and subsistence            | 23,730         | 11,007         |
| Legal and professional                | 15,402         | 33,191         |
| Bank charges                          | 1,113          | 971            |
| Bad debts                             | 10,167         | -              |
| General expenses                      | 23,329         | 10,525         |
| Subscriptions and publications        | -              | 8,696          |
| Auditor's remuneration                | 4,633          | 4,633          |
| Depreciation of tangible fixed assets | 1,934          | 7,387          |
|                                       | <b>563,860</b> | <b>623,591</b> |

## **Irish Refugee Council CLG**

(A company limited by guarantee, without a share capital)

### **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

#### **SCHEDULE 2 : MISCELLANEOUS INCOME**

for the year ended 31 December 2016

|                             | 2016<br>€ | 2015<br>€  |
|-----------------------------|-----------|------------|
| <b>Miscellaneous Income</b> |           |            |
| Bank Interest               | <u>64</u> | <u>205</u> |