

Company Registration Number: 188693
Charity Number: 20025724

Irish Refugee Council
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2024

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

Irish Refugee Council
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Irish Refugee Council

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Oisin O'Reilly Maeve Foreman Lorcan Sirr Daniela Jurj Doireann Breathnach (Resigned 28 June 2024) Clíodhna Murphy Niamh Nic Carthaigh Timothy Lee (Resigned 28 June 2024)
Company Secretary	Daniela Jurj
Charity Number	20025724
Company Registration Number	188693
Registered Office and Principal Address	37 Killarney Street Dublin 1 D01 NX74 Ireland
Auditors	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Unit 1+4, Block 1, Northwood Court, Santry, Dublin 9.
Principal Bankers	AIB 40/41 Westmoreland Street Dublin 2

Irish Refugee Council
DIRECTOR'S REPORT 2024
for the financial year ended 31 December 2024

Chairperson's Introduction

2024 was another busy and challenging year for the Irish Refugee Council. As demonstrated by the details of the impact section below, a huge amount was achieved. We want to thank the staff, volunteers and interns of the Irish Refugee Council who have worked tirelessly to have such impact.

We are hugely grateful to all who fund our work. From the person who has given a one-off donation to philanthropy that supports us over several years. This support will be needed more than ever in the coming years.

Finally, we pay tribute to, and acknowledge, the people who work with who are in the protection process. It is their courage and experience that continues to drive the organisation forward.

Oisín O'Reilly
Interim-Chair of the Board of Trustees

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

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 2024.

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 2024.

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

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

Principal Activity

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.

Mission, Objectives and Strategy

Strategy

Our strategic direction is governed by our strategic plan. The CEO regularly reports to the Board of Directors on how the organisation is meeting its strategic objectives. The strategic plan expired at the end of 2020 and in 2021 we commenced the process of formulating a new strategy for the organisation. This process continued in 2024 given the rapidly changing dynamics of the situation in Ukraine. The new strategy will be launched in 2025.

Board and staff updates

We very grateful to and thank Doireann Breathnach who served a full term as a trustee including several years as Chair of the Board and stepped down at AGM 2024. We also thank Tim Lee who served as Treasurer and who stepped down from the Board at AGM 2024.

Trevor Keppel (Community Sponsorship Officer, Ciara Ross (Policy Officer), Claire Tadla (Finance Manager), Jonah Mudehwe (Finance Manger), Anastasiia Kovalchuk (Ukraine Officer), Sabri Sabouni (Caseworker) and Natasha Muldoon (Youth Worker) left the organisation. We thank them each for their service to the organisation.

PASSING OF BRIAN DUNCAN:

On 21 April 2024 our dear colleague Brian Duncan passed away. His work, impact and legacy continues each day in the work of the Irish Refugee Council and he will always be remembered.

Doireann Breathnach (Chair)	8/8
Daniela Jurj (Secretary)	8/8
Tim Lee (Treasurer)	3/5
Lorcan Sirr	8/8
Maeve Forman	7/8
Niamh NicCartaigh	5/8
Clíodhna Murphy	7/8
Oisín O'Reilly	4/8
Killian Barry	3/3

Review of Activities, Achievements and Performance

Information and Advocacy Service

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Our Information and Advocacy Service provides free, expert, and confidential support to people seeking protection and their families across Ireland. In 2024 we helped thousands of individuals navigate complex issues and problems, from homelessness to problems with IPAS accommodation and more.

- 2,479 calls answered through our general helpline, offering immediate guidance and assistance to refugees and people seeking protection.
- 5,700 email queries supported, connecting individuals to accurate information about their rights and available services.
- 858 newly arrived people experiencing homelessness supported with protection applications and applications for accommodation.
- 14 new family reunification cases assisted, enabling families to rebuild their lives together in safety.
- 124 outreach sessions delivered nationwide to reach people who could not access our services at our office.

Irish Refugee Council Independent Law Centre

Our Law Centre, comprising two Solicitors, one Trainee Solicitor and one Legal Officer, provides expert legal advice, representation, and strategic litigation to people fleeing war and persecution. Over the past year, we have worked to uphold rights, secure protection, and advance systemic change for those seeking safety in Ireland.

- 348 people received ongoing legal representation in the international protection process, family reunification applications, and reception conditions cases.
- 26 clients were recognised as refugees, with 10 positive family reunification decisions and 12 successful applications under the Afghan Admissions Programme.
- 4 High Court judicial review cases were settled, and 1 case was referred to the Court of Justice of the European Union (CJEU) as one of the two lead cases concerning international protection applicants experiencing homelessness.
- 10 clients referred to A&L Goodbody Solicitors and 5 to Arthur Cox for representation in protection and family reunification cases.
- 77 clients received representation on Reception Conditions issues, supporting their rights to adequate living standards.
- 53 young people assessed as age-disputed minors supported through age assessment processes.

Ukraine Response

Our Ukraine Officer links people fleeing the war in Ukraine with vital information, support, and services across Ireland. 2024 was another busy year during which we reached thousands of individuals through our helpline, email assistance, and in-person outreach.

- 3,495 incoming calls answered through our Ukraine Language Helpline, providing information in Ukrainian and Russian.
- 1,461 people received information support via phone and online chat.
- 1,010 email queries responded to with guidance on rights, services, and supports.
- 112 outreach sessions delivered across Ireland, supporting over 5,500 people in local communities.
- 27 targeted outreach sessions reaching 671 individuals in priority locations.
- 371 people received one-to-one support following outreach sessions to address specific needs.
- Member of the core group of the Ukraine Civil Society Forum which meets weekly and the full Forum which meets monthly

Education Programme

Our Education Programme removes barriers to higher and further education for people in the protection process by providing financial support, tailored information, and advocacy. We have helped hundreds of students access learning opportunities and navigate complex education systems.

- 409 people applied for support from our Education Fund, with 86 students awarded financial grants.
- The average grant awarded was €514, helping to cover essential costs such as fees, materials, and transport.
- 15 students received individual advocacy support to secure university places or state funding.
- 1,057 new people were supported through email queries, receiving guidance on education options, funding, and application processes.
- 4 training sessions delivered to practitioners working in education and 1 session provided directly to students and prospective students.

Housing Casework and Policy

Our Housing Casework and Policy work supports refugees and people seeking protection as they transition from IPAS accommodation and begin their new lives in communities across Ireland. We provide information, practical assistance, and policy advocacy to help people secure safe, permanent housing.

- 425 people received information and advice on housing options, rights, and processes.
- 178 housing applications prepared and submitted to local authorities and housing providers.

Irish Refugee Council

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

- 35 families who arrived through family reunification supported upon arrival to help them settle into new homes.
- Weekly housing application workshops, Horn of Africa support clinics, and bi-weekly tenancy-finding workshops delivered to build skills and confidence.
- 15 Befriending Sessions delivered by 24 trained volunteers, providing peer support and community connection.
- 70 people received dedicated tenancy-finding assistance from volunteers and befrienders.

Housing Programme – A Place to Call Home

Our Housing Programme provides safe, secure homes for refugees as they build their new lives in Ireland. By offering stable accommodation, we help people move forward with dignity and hope.

- 15 properties managed, providing homes for 92 tenants across Ireland.

Employment

Our Employment Programme helps refugees and people seeking protection understand their employment rights, build skills, and access sustainable employment in Ireland. Through training, partnerships, and outreach, we support people to thrive and fulfil their potential.

- 854 people received LinkedIn training and annual subscriptions to improve their professional networks and job prospects.
- 8 LinkedIn training sessions delivered to build digital skills and confidence.
- 6 collaborations with employers resulted in 21 people supported into sustainable employment opportunities.
- 11 outreach sessions delivered, reaching 414 people with information on employment rights and supports.
- 197 people engaged in our Employment WhatsApp group, accessing regular updates and guidance.
- Over 500 people reached through Irish Refugee Council online information sessions on employment pathways.

Youth Work

Our Youth Work programme, delivered by one Youth Worker position, empowers young people in the international protection process to build resilience, develop skills, and integrate into Irish society. Through group activities, one-to-one support, and leadership opportunities, we help young people thrive.

- 193 young people engaged through groups, projects, and one-to-one support.
- 205 young people actively participating in the Irish Refugee Council youth group.
- 9 young people supported to develop leadership skills through our leadership programme.
- 144 young people received personalised one-to-one support.
- 367 email queries responded to, providing advice and information.
- 43 activities and workshops delivered across multiple youth projects.
- 5 school and partner organisation visits to raise awareness of our work.
- 8 training, talk, and outreach sessions delivered to support young people and professionals.
- 10 collaborations with organisations and experts to provide high-quality youth support.

Community Sponsorship

Our Community Sponsorship programme, delivered by two staff members, supports local groups across Ireland to welcome and integrate refugees into their communities. We provide training, guidance, and ongoing support to ensure a warm and successful welcome.

- 10 new community sponsorship groups supported and trained to welcome resettled refugees directly into their communities.
- 29 people welcomed to Ireland through community sponsorship initiatives.
- 50 training and information sessions delivered to communities across Ireland to build capacity and awareness.

Resettlement

Our Resettlement programme, delivered by one Resettlement Officer, supports Syrian and Afghan refugees as they rebuild their lives in Ireland, providing vital information, protection, and cultural orientation to help them settle and integrate.

- 114 queries on family reunification, travel documents, and citizenship responded to.
- 4,750 interactions with 1,300 people supported via phone, email, and WhatsApp throughout 2022.
- 8 outreach sessions delivered across Ireland to connect with communities.
- 13 cultural orientation sessions held both online and in person to assist with integration.
- 3 trainings delivered for resettlement workers in Ireland, including two in-person sessions.
- 11 trainings provided to 11 organisations on interpreting and language services.

Policy

Our Policy team of two Policy Officers advocates for fair procedures, best practices, and the rights of people seeking international protection in Ireland. We work to influence legislation, raise awareness, and empower activists to create lasting change.

- Launched the report 'If I don't do this then it won't be done', documenting the experiences of volunteers supporting homeless people seeking protection in Dublin.
- Participated in and chaired meetings of the NGO Pact Coalition to coordinate advocacy on the transposition of the EU Pact on Migration and Asylum.

Irish Refugee Council

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

- Submitted detailed submission to the Department of Justice on the proposed designation of countries as safe.
- Led the production of a Civil Society Joint Election Manifesto to guide and influence political party manifestos ahead of the 2025 General Election.
- Delivered 8 workshops training new and experienced activists to advocate for refugee rights.
- Hosted 4 Asylum Support Network meetings and delivered one training session.
- Convened a joint press conference addressing homelessness among international protection applicants.
- Part of a delegation that met with EU representatives in Brussels to discuss the Pact on migration and asylum.

Communications

Our Communications Officer delivers strategic messaging to promote the dignity, rights, and stories of people in the international protection process. Through media engagement, campaigns, and our social media platforms, we raise awareness and influence public attitudes.

- Produced and launched 'Saol Nua: The Refugee Experience in Ireland' exhibition to mark World Refugee Day 2024.
- Achieved 238 appearances and mentions in local, national, and international media.
- Released 12 press statements highlighting key issues and positive developments in international protection.
- Supported the promotion and visibility of the Refugee Week Ireland initiative.
- Launched the 'Refugees Don't Need More Barriers' campaign to highlight government failures in providing safe spaces for unaccommodated international protection applicants.
- Gained 4,788 new followers across our social media platforms, expanding our digital reach and engagement.

Financial Review

The results for the financial year are set out on page 15 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity had gross assets of €932,452 (2023 - €596,056) and gross liabilities of €388,675 (2023 - €245,407). The net assets of the charity have increased by €193,128.

Principal Risks and Uncertainties

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

Directors and Secretary

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

Oisín O'Reilly
Maeve Foreman
Lorcan Sirr
Daniela Jurj
Doireann Breathnach (Resigned 28 June 2024)
Clíodhna Murphy
Niamh Nic Carthaigh
Timothy Lee (Resigned 28 June 2024)

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

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

Compliance with Sector-Wide Legislation and Standards

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

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

The Auditors

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

Statement on Relevant Audit Information

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

Irish Refugee Council
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2024

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 07 / 09 / 2025 and signed on its behalf by:

Maeve Foreman

Maeve Foreman
Director

Oisín O'Reilly

Oisín O'Reilly
Director

Irish Refugee Council DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

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

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

- select suitable accounting policies and apply them consistently;
- 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 charity will continue in operation.

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

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

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 07 / 09 / 2025 and signed on its behalf by:

Maeve Foreman

Maeve Foreman
Director

Oisín O'Reilly

Oisín O'Reilly
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 ('the Charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; 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 below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Refugee Council

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

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

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

Matters on which we are required to report by exception

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 10, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have 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 the 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 provided in the appendix to this report, located at page 13, which is to be read as an integral part of our report.

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

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

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Irish Refugee Council

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

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

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

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

Irish Refugee Council

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
Income							
Donations and legacies	5.1	589,233	969,903	1,559,136	225,342	1,282,896	1,508,238
Other trading activities	5.2	353,669	533	354,202	196,260	-	196,260
Other income	5.3	-	256	256	16	-	16
Total income		942,902	970,692	1,913,594	421,618	1,282,896	1,704,514
Expenditure							
Raising funds	6.1	-	78,771	78,771	-	59,557	59,557
Charitable activities	6.2	749,774	891,921	1,641,695	617,165	1,252,603	1,869,768
Total Expenditure		749,774	970,692	1,720,466	617,165	1,312,160	1,929,325
Net income/(expenditure)		193,128	-	193,128	(195,547)	(29,264)	(224,811)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		193,128	-	193,128	(195,547)	(29,264)	(224,811)
Reconciliation of funds:							
Total funds beginning of the year	17	264,709	85,940	350,649	460,256	115,204	575,460
Total funds at the end of the year		457,837	85,940	543,777	264,709	85,940	350,649

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 07 / 09 / 2025 and signed on its behalf by:

Maeve Foreman

Maeve Foreman
Director

Oisín O'Reilly

Oisín O'Reilly
Director

Irish Refugee Council
BALANCE SHEET
as at 31 December 2024

		2024	2023
	Notes	€	€
Fixed Assets			
Tangible assets	11	9,373	12,941
Current Assets			
Debtors	12	140,005	138,836
Cash at bank and in hand	13	783,074	444,279
		923,079	583,115
Creditors: Amounts falling due within one year	14	(388,675)	(245,407)
Net Current Assets		534,404	337,708
Total Assets less Current Liabilities		543,777	350,649
Funds			
Restricted funds		85,940	85,940
General fund (unrestricted)		457,837	264,709
Total funds	17	543,777	350,649

Approved by the Board of Directors on 07 / 09 / 2025 and signed on its behalf by:

Maeve Foreman

Maeve Foreman
Director

Oisín O'Reilly

Oisín O'Reilly
Director

Irish Refugee Council
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net movement in funds		193,128	(224,811)
Adjustments for:			
Depreciation		3,568	3,568
Interest receivable and similar income		(256)	(16)
		<u>196,440</u>	<u>(221,259)</u>
Movements in working capital:			
Movement in debtors		(1,169)	12,270
Movement in creditors		143,268	(558,721)
		<u>338,539</u>	<u>(767,710)</u>
Cash flows from investing activities			
Interest received		256	16
Payments to acquire tangible assets		-	(1,729)
		<u>256</u>	<u>(1,713)</u>
Net cash generated from/(used in) investment activities			
		<u>338,795</u>	<u>(769,423)</u>
Net increase/(decrease) in cash and cash equivalents		444,279	1,213,702
Cash and cash equivalents at the beginning of the year			
		<u>444,279</u>	<u>444,279</u>
Cash and cash equivalents at the end of the year	13	783,074	444,279

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

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

Income from charitable activities

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

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

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

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

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

Donated services or facilities

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

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

Deferred income and expenditure

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

Expenditure

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

Reserves Policy

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

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

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

The Board of Irish Refugee Council have approved Reserve Management Policy. The Policy states that at a bare minimum the organisation should aim to have three months of annual operating costs and only be accessed with approval by the Board. The organisation will aim to have reserves of 6 months of annual operating costs.

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

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	-	15% Straight line
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Irish Refugee Council**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

Debtors

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

Creditors

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

Cash at bank and in hand

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

Taxation

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

Grants receivable

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

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

3. GOING CONCERN

The company made a surplus of €193,128 in the year ended 31 December 2024 and had net assets in the sum of €543,777.

The directors are monitoring their bank position carefully. To date, there is no indication that there will be funding cuts imposed on the charity. The directors have continued to monitor projects closely to ensure there is no deficit in funding.

The directors have assessed a period of 12 months from the date of approving the financial statements with regard the appropriateness of the going concern assumption in preparing the financial statements. The directors are confident that they will have the necessary funds to meet its current and future obligations to third parties and consequently the financial statements are prepared on the going concern basis of accounting.

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

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

Estimation uncertainty

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

Estimating useful lives of tangible assets

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

Recoverability of debtors

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

5. INCOME

5.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	€	€	€	€
Donations and Legacies	464,474	62,467	526,941	778,033
Apple	-	26,138	26,138	-
Department of Justice, Community Sponsorship, 'Regional Support Org funding - Area 1	-	-	-	54,282
Department of Justice, Community Sponsorship, 'Regional Support Org funding - Area 7	-	-	-	26,505
Dept of Children, Equality, Disability, Integration & Youth - AMIF Community Sponsorship	-	40,101	40,101	-
Dept of Children, Equality, Disability, Integration & Youth - AMIF	-	94,861	94,861	-
Dept of Children, Equality, Disability, Integration & Youth - National Integration Fund 2023	-	44,830	44,830	594
Dept of Children, Equality, Disability, Integration & Youth - Housing Project	-	5,000	5,000	-
Dept of Children, Equality, Disability, Integration & Youth - International Protection Fund 2022	-	-	-	50,000
Dept of Children, Equality, Disability, Integration & Youth - International Protection Fund 2023	-	5,000	5,000	15,112
Dept of Children, Equality, Disability, Integration & Youth - European Social Fund women's employment (2020 - 22) - close out grant	-	608	608	-
Pobal, Scheme for Support to National Organisations	-	89,974	89,974	94,005
Mount Street Club Trust, 'Hope and Ambition Initiative 2018 to 2021'	-	20,000	20,000	16,500
Erasmus +, 'VIFRE platform online business incubator'	-	18,931	18,931	-

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Community Foundation Ireland - 'Mind Yourself'	-	93	93	-	
Community Foundation Ireland - Sunflower Foundation	-	-	-	12,715	
Community Foundation Ireland – Core Funding	-	-	-	35,000	
Community Foundation Ireland - Begin Together Project	-	3,889	3,889	9,520	
Community Foundation Ireland - Ukraine Fund	-	10,000	10,000	-	
Community Foundation Ireland – Sunflower: Supporting Afghanistan Refugees	-	19,290	19,290	-	
Community Foundation Ireland - Sunflower 2024	-	50,000	50,000	-	
Community Foundation Ireland - UNIBAC 2024	-	19,125	19,125	-	
Kids in Need of Defence - 'Pro Bono Legal Support for Unaccompanied Minor (UAM) Refugee Children'	-	3,796	3,796	5,780	
Rethink Ireland - Mná na hÉireann, Women of Ireland Empowerment Fund	-	-	-	99,914	
Maynooth University Ireland - College Connect	-	2,783	2,783	-	
St Stephens Green Trust - Asylum Support Network	-	6,000	6,000	6,000	
ESB	-	2,850	2,850	7,500	
The Wheel	-	3,774	3,774	2,300	
Irish Human Rights and Equality Commission	-	1,856	1,856	5,253	
Deloitte	-	12,500	12,500	-	
ICMC Europe	-	25,671	25,671	2,581	
IKEA	5,257	-	5,257	-	
The One Foundation	-	175,000	175,000	250,000	
The Ireland Funds - General	4,575	-	4,575	-	
The Ireland Funds - Ukraine	-	11,540	11,540	-	
Irish Youth Foundation	-	7,449	7,449	5,319	
National Youth Council	-	1,500	1,500	-	
Department of Tourism - Creative Ireland	-	39,634	39,634	5,985	
Dublin City Council - NEIC capital grant	-	-	-	2,120	
Dublin City Council - NEIC service delivery grant	-	-	-	10,000	
LinkedIn	-	94,240	94,240	13,220	
ECRE AISBL	-	1,791	1,791	-	
Inner City Organisation Network	990	-	990	-	
Irish Red Cross – Community Sponsorship	-	64,016	64,016	-	
Dropbox	113,937	-	113,937	-	
TK Maxx Homestead Fund	-	5,196	5,196	-	
	<u>589,233</u>	<u>969,903</u>	<u>1,559,136</u>	<u>1,508,238</u>	
5.2 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023	
	€	€	€	€	
Other trading activities	4,438	533	4,971	-	
Rental Income	217,101	-	217,101	169,524	
Charge for Services	132,130	-	132,130	26,736	
	<u>353,669</u>	<u>533</u>	<u>354,202</u>	<u>196,260</u>	
5.3 OTHER INCOME	Unrestricted Funds	Restricted Funds	2024	2023	
	€	€	€	€	
Bank Interest Received	-	256	256	16	
6. EXPENDITURE					
6.1 RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2024	2023
	€	€	€	€	€
Raising funds	57,789	-	20,982	78,771	59,557

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

6.2	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
	Information and Advocacy Service	195,947	-	92,320	288,267	321,249
	Independent Law Centre	218,060	-	41,965	260,025	277,362
	Integration Programme	659,446	-	151,070	810,516	733,480
	Communication and Advocacy	99,605	-	16,786	116,391	142,881
	Ukraine Response	65,474	-	96,517	161,991	387,416
	Governance Costs (Note 6.3)	4,505	-	-	4,505	7,380
		1,243,037	-	398,658	1,641,695	1,869,768
6.3	GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
	Governance costs	-	-	-	-	1,717
	Finance costs	-	-	-	-	1,158
	Audit Fees	4,505	-	-	4,505	4,505
		4,505	-	-	4,505	7,380
6.4	SUPPORT COSTS		Cost of Raising Funds €	Charitable Activities €	2024 €	2023 €
	Information & Advocacy Service		-	92,320	92,320	49,156
	Fundraising		20,982	-	20,982	11,171
	Ukraine Response		-	96,517	96,517	51,391
	Communication and Advocacy		-	16,786	16,786	8,938
	Integration Programmes: Education, Housing, Employment, Youth Work, Resettlement etc.		-	151,070	151,070	80,437
	Independent Law Centre		-	41,965	41,965	22,344
			20,982	398,658	419,640	223,437
7.	ANALYSIS OF SUPPORT COSTS	Basis of Apportionment			2024 €	2023 €
	Information & Advocacy Service	22% - Percentage of staff per activity area			92,320	49,156
	Fundraising	5% - Percentage of staff per activity area			20,982	11,171
	Ukraine Response	23% - Percentage of staff per activity area			96,517	51,391
	Communication and Advocacy	4% - Percentage of staff per activity area			16,786	8,938
	Integration Programmes: Education, Housing, Employment, Youth Work, Resettlement etc.	36% - Percentage of staff per activity area			151,070	80,437
	Independent Law Centre	10% - Percentage of staff per activity area			41,965	22,344
					419,640	223,437

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

8. NET INCOME	2024	2023
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	3,568	3,568
Auditor's remuneration:		
- audit services	4,505	4,505
	<u>4,505</u>	<u>4,505</u>

9. EMPLOYEES AND REMUNERATION

Number of employees

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

	2024	2023
	Number	Number
Employees	28	42
	<u>28</u>	<u>42</u>

The staff costs comprise:

	2024	2023
	€	€
Wages and salaries	1,170,459	1,376,008
Social security costs	126,347	148,853
Pension costs	49,785	39,551
	<u>1,346,591</u>	<u>1,564,412</u>

10. EMPLOYEE BENEFITS

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	2024	2023
	Number of	Number of
	Employees	Employees
€70,000-€80,000	-	1
€80,000-€90,000	1	-
	<u>1</u>	<u>-</u>

The remuneration committee has the responsibility for the approval of all elements of pay and conditions for staff. CEO, Nick Henderson, received a salary €82,910 (€77,147 in 2023).

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

11. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 31 December 2024	72,336	72,336
Depreciation		
At 1 January 2024	59,395	59,395
Charge for the financial year	3,568	3,568
At 31 December 2024	62,963	62,963
Net book value		
At 31 December 2024	9,373	9,373
At 31 December 2023	12,941	12,941

12. DEBTORS

	2024 €	2023 €
Other debtors	27,058	24,679
Prepayments	13,655	12,385
Accrued Income	99,292	101,772
	140,005	138,836

13. CASH AND CASH EQUIVALENTS

	2024 €	2023 €
Cash and bank balances	762,275	373,587
Cash equivalents	20,799	70,692
	783,074	444,279

14. CREDITORS
Amounts falling due within one year

	2024 €	2023 €
Taxation and social security costs	29,150	32,083
Pension accrual	9,226	-
Accruals	39,438	26,128
Deferred Income	310,861	187,196
	388,675	245,407

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

15. STATE FUNDING

14.1 - Agency

Sponsoring Government Department
Grant Programme

Purpose of the Grant

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

Pobal

Department of Rural & Community Development
Scheme to Support National Organisations in the
Community & Voluntary sector (SSNO 4)

Purpose of the Grant

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

3 years July 2022 - June 2025

€268,298
€89,974
€0
€89,974
€89,974
€Nil
Programme delivery & Salaries, Programme Costs &
Direct Overheads

14.2 - Agency

Sponsoring Government Department

Grant Programme
Purpose of the Grant

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

Department of Children, Equality, Disability, Integration &
Youth

Asylum, Migration, and Integration Fund (AMIF)

Building new lives: information, protection and integration,
for people seeking protection

22 May 2024 – 31 January 2028

€650,477
€94,861
€0
€94,861
€94,861
€0
Programme delivery - Salaries, Programme Costs &
Direct Overheads

14.3 - Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant

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

Department of Tourism

Creative Ireland

Multidisciplinary creative arts project

Sept 2023-February 2025

€58,000
€39,634
€Nil
€39,634
€39,634
€Nil
Programme delivery & Programme Costs

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

for the financial year ended 31 December 2024

14.4 - Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant

Department of Children, Equality, Integration & Youth
National Integration Fund 2023
National & Regional projects supporting the integration of migrants

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

23 April 2024 – 31 December 2026
€118,081
€44,830
€Nil
€44,830
€44,830
€Nil
Programme delivery - Salaries, Programme Costs & Direct Overheads

14.5 - Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant

Department of Children, Equality, Integration & Youth
AMIF Community Sponsorship
For the reception, integration and capacity building actions

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

3.5 years 1 July 2024- 31 December 2027
€ 426,775
€41,904
€64,016
€128,033
€64,016
€ Nil
Programme delivery - Salaries, Programme Costs & Direct Overheads

14.6 - Agency

Sponsoring Government Department
Grant Programme
Purpose of the Grant

Department of Children, Equality, Integration & Youth
Housing Project
For the housing of children

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

January 2024 - December 2024
€5,000
€5,000
€nil
€5,000
€5,000
€Nil
Programme delivery - Salaries, Programme Costs & Direct Overheads

16. RESERVES

	2024 €	2023 €
At the beginning of the year	350,649	575,460
Surplus/(Deficit) for the financial year	193,128	(224,811)
At the end of the year	<u>543,777</u>	<u>350,649</u>

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

17. FUNDS

17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2023	460,256	115,204	575,460
Movement during the financial year	(195,547)	(29,264)	(224,811)
At 31 December 2023	264,709	85,940	350,649
Movement during the financial year	193,128	-	193,128
At 31 December 2024	457,837	85,940	543,777

17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
Restricted funds					
Restricted	85,940	970,692	970,692	-	85,940
Unrestricted funds					
Unrestricted General	264,709	942,902	749,774	-	457,837
Total funds	350,649	1,913,594	1,720,466	-	543,777

17.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	-	85,940	-	85,940
Unrestricted general funds	9,373	837,139	(388,675)	457,837
	9,373	923,079	(388,675)	543,777

18. 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.

19. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year-ended 31 December 2024.

20. CONTINGENT LIABILITIES

The company had no contingent liabilities at the 31st December 2024. (2023: €nil)

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

21. OPERATING LEASE COMMITMENTS

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

	2023 €
Payable on leases in which the commitment expires within:	15,000
One year	15,000
Two to five years	45,000
More than five years	346,800
	<hr/> 421,800 <hr/>

22. 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.

23. 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 2024.

24. POST-BALANCE SHEET EVENTS

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

25. EXEMPTION FROM DISCLOSURE

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

26. TAXATION CLEARANCE

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

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

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

28. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on

07 / 09 / 2025

IRISH REFUGEE COUNCIL

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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 2024

	Schedule	2024 €	2023 €
Income		1,913,338	1,704,498
Charitable activities and other expenses	1	(1,720,466)	(1,929,325)
		192,872	(224,827)
Miscellaneous income	2	256	16
Net surplus/(deficit)		193,128	(224,811)

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

for the financial year ended 31 December 2024

	2024 €	2023 €
Expenses		
Wages and salaries	1,152,445	1,360,448
Social security costs	126,347	148,853
Staff defined contribution pension costs	49,785	39,551
Staff training	-	5,073
Intern Costs	187	1,049
Staff Recruitment	1,440	900
Education Fund expenditure	45,714	17,783
Education Fund expenditure on student travel costs	18,014	15,560
Conference expenses	27,531	16,401
Interpretation costs	18,779	12,746
Rent payable	15,000	15,000
Insurance	4,052	8,684
Web and computer costs	41,632	9,621
Light and heat	3,576	298
Cleaning	15,690	11,174
Repairs & maintenance – Property	23,464	37,983
Repairs & maintenance – Equipment	33,373	44,610
Printing, postage and stationery	25,559	25,378
Photocopier & printer leases	4,618	7,754
Telephone	9,354	13,008
Travelling and subsistence	41,581	21,757
Legal & professional fees	35,819	96,643
Accountancy	369	-
Auditor's/Independent Examiner's remuneration	4,505	4,505
Bank charges	981	1,158
General expenses	10,856	6,616
Subscriptions	6,227	3,204
Depreciation	3,568	3,568
	<u>1,720,466</u>	<u>1,929,325</u>

Irish Refugee Council
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 December 2024

	2024	2023
	€	€
Miscellaneous Income		
Bank Interest	256	16

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