

Company Registration Number: 188693
Charity Number: 20025724

Irish Refugee Council
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2023

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

Niamh Nic Carthaigh
Timothy Lee
Maeve Foreman
Lorcan Sirr
Daniela Jurj
Doireann Breathnach
Reuben Hambakachere
Susan Whelan
Oisin O'Reilly

Chairperson

Doireann Breathnach

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 2023

for the financial year ended 31 December 2023

Chairperson's Introduction

2023 was an extremely challenging year for the Irish Refugee Council. We witnessed a disturbing decline in the treatment of people escaping persecution and violence. The most striking manifestation of this was street homelessness for people seeking protection, a situation that continues. Worryingly, the voices that seek to cause division and hate in Ireland also became louder. They challenge the very concept of offering protection and target refugees as the source of social ills. Despite these challenges, communities and individuals across Ireland stepped up to support people. There are countless stories, many untold, of positivity, success and inspiration. It is these that will endure, not the actions of an extreme minority.

I am extremely proud of the work and impact of the Irish Refugee Council. Through the relentless determination and commitment of our staff, we serve and champion the individual in so many ways, as demonstrated in this impact report. Our work received significant recognition when we were awarded Charity of the Year by Charities Institute Ireland in October. We could not do this without the support of the many people, foundations and companies who support our work.

Human dignity cannot be diminished by those who wish to create fear of vulnerable groups. Irish values cannot and will not be defined by those who seek to be exclusionary and racist. This is my last year as a member of the board after a seven-year term and I am prouder than ever that the Irish Refugee Council is an organisation that fights for the vulnerable and for the individual knowing that every human story deserves dignity.

Doireann Breathnach
Chair of the Board of Trustees

Irish Refugee Council

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

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 2023.

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 2023.

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.

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 2022 given the rapidly changing dynamics of the situation in Ukraine. The new strategy will be launched in 2023.

Irish Refugee Council
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2023

Attendance at Board meetings

Date of meeting	25-Jan-23	25-Feb-23	22-Mar-23	10-May-23	13-Jun-23	26-Jul-23
location	MS Teams	in person + Board Away day	MS Teams	IRC office	MS Teams	IRC office
Nick Henderson (CEO)	yes + Luna Atkins (consultant)	yes	yes + Jonah Mudehwe	yes	yes	yes
Doireann Breathnach (Chair)	yes	yes	yes	yes	yes	yes
Daniela Jurj (Secretary)	yes	yes	yes	yes	yes	yes
Tim Lee (Treasurer)	apologies	yes	yes	yes	yes	yes
Maeve Foreman	yes	yes	yes	yes	yes	apologies
Rueben Hambakachere	apologies	apologies	yes	apologies	apologies	apologies
Lorcan Sirr	yes	yes	yes	yes	yes	yes
Oisín O'Reilly	apologies	yes	yes	yes	yes	apologies
Susan Whelan (stepped down AGM 05.09.23)	yes	yes	yes	yes	yes	yes
Niamh Nic Carthaigh	yes	yes	yes	yes	yes	yes
Clíodhna Murphy (appointed AGM 05.09.23)	N/A	N/a	N/a	N/a	N/a	N/a

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

Date of meeting	22 August 2023 - pre AGM meeting	5 September 2023 - AGM	18-Oct-23	15th November 2023	13th December 2023
location	MS Teams	DLA Piper, Dublin 2	MS Teams	IRC office	online
Nick Henderson (CEO)	yes + Jonah + John Donnellan (auditor)	yes + Jonah + John Donnellan (auditor)	yes	yes	yes
Doireann Breathnach (Chair)	yes	yes	yes		yes
Daniela Jurj (Secretary)	yes	yes	yes	apologies	yes
Tim Lee (Treasurer)	yes	yes	yes	yes	yes
Maeve Foreman	apologies	yes	yes	yes	yes
Rueben Hambakachere	yes	yes	apologies	apologies	resigned 12 Dec 2023 - N/A
Lorcan Sirr	yes	yes	yes	yes	yes
Oisín O'Reilly	yes	yes	apologies	yes	apologies
Susan Whelan (stepped down @AGM 05.09.23)	yes	yes	N/a	N/a	N/a
Niamh Nic Carthaigh	yes	yes	yes	yes	yes
Clíodhna Murphy (appointed @AGM 05.09.23)	N/a	N/a	yes	yes	yes

Review of Activities, Achievements and Performance

Highlights:

- Charities Institute Ireland Charity of the Year.
- 27,899 incoming calls to our helplines.
- 10 new High Court Judicial Review cases.
- 3 cases were selected as lead cases in respect of international experiencing homelessness.
- 550 clients received legal representation on reception conditions issues.
- 598 people at risk of homelessness assisted (498% increase from 2022).
- 104 people accommodated in our A Place to Call Home programme.
- 243 appearances in local and international media (143% increase from 2022).

Irish Refugee Council

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

- 195 young people engaged across groups, projects, and one-to-one support (95% increase from 2022).
- 354 women enrolled for upskilling programmes.

Information and Advocacy Service: Providing information and support, for free, in a timely and confidential manner

- 20,405 incoming calls to our general telephone
- 1 529 new people supported.
- 2,666 email queries responded to
- 459 homeless people supported.
- 164 supported with family reunification applications.
- 598 people at risk of homelessness assisted.

Ukraine Response: Linking those fleeing the war in Ukraine with vital information:

- 3,495 incoming calls to our our Ukraine Language helpline.
- 2,773 people received information and support through the helpline.
- 1, 508 email queries responded to.
- 5,500+ people supported through 112 outreach sessions across Ireland.
- 1, 300 individuals supported after outreaches.

Law Centre: Providing expert legal advice and representation to people fleeing war and persecution

- Ongoing legal representation for 134 people in the international protection process.
- 67 clients represented in family reunification applications.
- 10 new High Court Judicial Review cases with 3 cases selected as lead cases in respect of international experiencing homelessness.
- Referral of 13 clients to A & L Goodbody Solicitors for representation in international protection applications, and 6 in Family Reunification applications
- Representation provided to 550 clients in Reception Conditions
- 21 age-disputed minor clients supported in age assessment process.

Housing Programme “A Place to Call Home”: Homes for refugees as they build their new lives in Ireland

- 7 new tenants moved into the new properties.
- 104 people now accommodated by the programme.
- 2 new properties acquired, bringing the total to 18.

Housing Casework and Policy: Supporting people to transition from Direct Provision:

- 773 people provided with information and advice.
- 183 housing applications sent.
- 286 people facing homelessness supported.
- 78 families who arrived through family reunification supported on arrival.
- Conducted weekly housing application workshops, Horn of Africa support clinics, and bi-weekly tenancy-finding workshops.
- Launched our Student Housing Support Befriending Programme.
- Delivered two outreach training sessions.

Education Programme: Removing barriers to increase access higher and further education

- 298 applications for financial support received.
- 78 students were awarded financial grants via our Education Fund
- 1 training session conducted to support people working in the sector.
- 8 online information sessions for students and potential students held.

Employment: Supporting people to enter the Irish labour market and fulfil their potential

- 148 women enrolled for Integration From Day One programme.
- 98 women completed the programme, and 15 of them received individual support.
- 120 from 105 women received individual employment coaching.
- 354 from 30 women enrolled for upskilling programmes.
- 27 women progressed to sustainable employment.
- 50 from 12 women supported to secure internships.
- 9 collaborations with employers.

Youth Work: Empowering young people in the international protection process

- 195 young people engaged across groups, projects, and one-to-one.
- 142 young people in the Irish Refugee Council youth group.
- 5 young people supported to hone leadership skills via our leadership programme.
- 110 young people received individual support.

Irish Refugee Council

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

- 324 young people received individualised support.
- 48 activities and workshops delivered through 3 projects.
- Launched Tight Spaces, a resource on the experience of Direct Provision by young people.
- 8 trainings, talk and outreach sessions delivered.
- 9 collaborations with relevant organisations and individuals.

Community Sponsorship: Supporting communities to welcome refugees

- 17 community sponsorship groups supported and trained to welcome resettled people directly to their communities.
- 15 people welcomed to Ireland by 3 community sponsorship groups.
- 9 trainings and information sessions delivered to communities across Ireland.
- 3 radio campaigns.

Resettlement: Supporting Syrian and Afghan refugees in rebuilding their lives in Ireland

- 114 queries on family reunification, travel documents, and citizenship resolved.
- 4,750 from 1,300 people in 2022 supported over phone, email, and WhatsApp.
- 2 cases of domestic violence and 5 families supported with conflict resolution.
- 8 outreach sessions across Ireland.
- 13 cultural orientation sessions delivered online and in person.
- 3 trainings (including two in-person) for resettlement workers in Ireland delivered.
- 14 interpreter training programme sessions delivered.

Policy: Advocating for best practice and the rights of people seeking international protection

- Publication of 'Now I Live On The Road' report on homelessness and ongoing advocacy work on deterioration of standards in IPAS accommodation.
- Published the research, 'Accommodation: Exploring the Experiences of Families and Children in Direct Provision'.
- Budget Submission calling for the extension of Child Benefit or an equivalent payment to children in the international protection process.
- Authored the AIDA (Asylum Information Database) country report for 2023.
- 4 Activists and Advocates workshops benefitting 100+ people from refugee and migrant backgrounds delivered.
- Coordination of the Asylum Support Network, with over 257 active members from 90 organisations across Ireland.

Communications: Strategic communications to promote the dignity and rights of people in international protection

- Production and launch of '30 Years 30 Voices: The Power of Protection' to mark the Irish Refugee Council's 30th Anniversary.
- 243 appearances and mentions in community, national, and international media.
- 6,000 new followers.
- 7 press releases.
- 3 campaigns.
- 3 online and offline sessions with schools speaking about IRC's work.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity had gross assets of €596,056 (2022 - €1,379,588) and gross liabilities of €245,407 (2022 - €804,128). The net assets of the charity have decreased by €(224,811).

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.

Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

Directors and Secretary

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

Niamh Nic Carthaigh
Timothy Lee
Maeve Foreman
Lorcan Sirr
Daniela Jurj
Doireann Breathnach
Reuben Hambakachere
Susan Whelan
Oisín O'Reilly

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.

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 27 June 2024 and signed on its behalf by:



Doireann Breathnach
Chairperson



Timothy Lee
Director

Irish Refugee Council

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

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.

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 27 June 2024 and signed on its behalf by:



Doireann Breathnach
Chairperson



Timothy Lee
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 2023 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 2023 and of its deficit 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.

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Irish Refugee Council

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 11, 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 14, 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.

27 June 2024

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 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
Income							
Donations and legacies	4.1	225,342	1,282,896	1,508,238	487,929	1,151,044	1,638,973
Other trading activities	4.2	196,260	-	196,260	138,659	-	138,659
Other income	4.3	16	-	16	-	-	-
Total income		421,618	1,282,896	1,704,514	626,588	1,151,044	1,777,632
Expenditure							
Raising funds	5.1	-	59,557	59,557	61,180	-	61,180
Charitable activities	5.2	617,165	1,252,603	1,869,768	554,985	1,234,467	1,789,452
Total Expenditure		617,165	1,312,160	1,929,325	616,165	1,234,467	1,850,632
Net income/(expenditure)		(195,547)	(29,264)	(224,811)	10,423	(83,423)	(73,000)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(195,547)	(29,264)	(224,811)	10,423	(83,423)	(73,000)
Reconciliation of funds:							
Total funds beginning of the year	16	460,256	115,204	575,460	449,833	198,627	648,460
Total funds at the end of the year		264,709	85,940	350,649	460,256	115,204	575,460

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 27 June 2024 and signed on its behalf by:


Doireann Breathnach
Chairperson


Timothy Lee
Director

Irish Refugee Council
BALANCE SHEET
as at 31 December 2023

		2023	2022
	Notes	€	€
Fixed Assets			
Tangible assets	10	12,941	14,780
Current Assets			
Debtors	11	138,836	151,106
Cash at bank and in hand	12	444,279	1,213,702
		583,115	1,364,808
Creditors: Amounts falling due within one year	13	(245,407)	(804,128)
Net Current Assets		337,708	560,680
Total Assets less Current Liabilities		350,649	575,460
Funds			
Restricted funds		85,940	115,204
General fund (unrestricted)		264,709	460,256
Total funds	16	350,649	575,460

Approved by the Board of Directors on 27 June 2024 and signed on its behalf by:

Tim Lee

Doireann Breathnach
Chairperson

Timothy Lee
Director

Irish Refugee Council
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		(224,811)	(73,000)
Adjustments for:			
Depreciation		3,568	3,308
Interest receivable and similar income		(16)	-
		<u>(221,259)</u>	<u>(69,692)</u>
Movements in working capital:			
Movement in debtors		12,270	(76,079)
Movement in creditors		(558,721)	163,095
		<u>(767,710)</u>	<u>17,324</u>
Cash flows from investing activities			
Interest received		16	-
Payments to acquire tangible assets		(1,729)	(9,139)
		<u>(1,713)</u>	<u>(9,139)</u>
Net (decrease)/increase in cash and cash equivalents		(769,423)	8,185
Cash and cash equivalents at the beginning of the year		1,213,702	1,205,517
Cash and cash equivalents at the end of the year	12	<u>444,279</u>	<u>1,213,702</u>

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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 on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", effective 1 January 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 2023 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 2023

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
----------------------------------	---------------------

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Debtors

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

Creditors

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

Cash at bank and in hand

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

Taxation

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

Grants receivable

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

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

3. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

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

Estimation uncertainty

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

Estimating useful lives of tangible assets

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

Recoverability of debtors

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

4. INCOME

4.1	DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2023 €	2022 €
	Donations and legacies	225,342	552,691	778,033	713,857
	Community Foundation Ireland, 'Mind Yourself'	-	-	-	300

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Department of Justice, Community Sponsorship, 'Regional Support Org funding - Area 1	-	54,282	54,282	74,949
Pobal, Scheme for Support to National Organisations	-	94,005	94,005	93,856
Mount Street Club Trust, 'Hope and Ambition Initiative 2018 to 2021'	-	16,500	16,500	8,250
Department of Justice, Community Sponsorship, 'Regional Support Org funding - Area 7	-	26,505	26,505	32,711
European Social Fund - Gender Equality fund	-	-	-	90,800
Department of Justice, 'Community Integration Fund 2021-2022'	-	-	-	5,747
Kids in Need of Defence, 'Pro Bono Legal Support for Unaccompanied Minor (UAM) Refugee Children'	-	5,780	5,780	5,885
The Atlantic Philanthropies, 'Rent Support'	-	-	-	20,000
Rethink Ireland - Mná na hÉireann, Women of Ireland Empowerment Fund	-	99,914	99,914	33,756
St Stephens Green Trust - Asylum Support Network	-	6,000	6,000	-
ESB	-	7,500	7,500	-
The Wheel	-	2,300	2,300	2,940
Irish Human Rights and Equality Commission	-	5,253	5,253	4,870
ICMC Europe	-	2,581	2,581	23,880
Sunflower Foundation	-	12,715	12,715	40,925
Department of Justice and Equality, Community Sponsorship fund 2020	-	-	-	3,156
Community Foundation Ireland - core funding	-	35,000	35,000	100,000
Community Foundation Ireland - (Begin Together project)	-	9,520	9,520	10,591
Community Foundation Ireland - (Ukraine fund)	-	-	-	50,000
Department of Justice, 'Community Integration Fund 2022-2023'	-	594	594	5,000
The One Foundation	-	250,000	250,000	100,000
Meta Platforms	-	-	-	10,000
Ireland Funds (Afghanistan)	-	-	-	25,000
Ireland Funds (Ukraine)	-	-	-	25,000
Lakeside Trust	-	-	-	20,000
Irish Youth Foundation	-	5,319	5,319	5,000
National Youth Council	-	-	-	1,500
Microsoft Ireland	-	-	-	131,000
DCEDIY - International Protection Fund 2022	-	50,000	50,000	-
DCEDIY - International Protection Fund 2023	-	15,112	15,112	-
Creative Ireland	-	5,985	5,985	-
Dublin City Council - NEIC capital grant	-	2,120	2,120	-
Dublin City Council - NEIC service delivery grant	-	10,000	10,000	-
Silicon Valley Foundation (Linked In)	-	13,220	13,220	-
		<u>225,342</u>	<u>1,282,896</u>	<u>1,508,238</u>
				<u>1,638,973</u>
4.2 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Rental Income	169,524	-	169,524	105,231
Charge for Services	26,736	-	26,736	33,428
	<u>196,260</u>	<u>-</u>	<u>196,260</u>	<u>138,659</u>
4.3 OTHER INCOME	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Bank Interest Received	16	-	16	-

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

5. EXPENDITURE					
5.1 RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Raising funds	48,472	-	11,085	59,557	61,180
5.2 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Ukraine Response	336,420	-	50,996	387,416	513,032
Independent Law Centre	255,189	-	22,173	277,362	276,364
Communication and Advocacy	134,012	-	8,869	142,881	115,086
Information and Advocacy Service	272,471	-	48,778	321,249	204,072
Integration Programme	653,661	-	79,819	733,480	674,184
Governance Costs (Note 5.3)	4,505	1,158	1,717	7,380	6,714
	1,656,258	1,158	212,352	1,869,768	1,789,452
5.3 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Governance costs	-	-	1,717	1,717	-
Audit Fees	4,505	-	-	4,505	5,428
Finance costs	-	1,158	-	1,158	1,286
	4,505	1,158	1,717	7,380	6,714
5.4 SUPPORT COSTS	Cost of Raising Funds	Charitable Activities	Governance Costs	2023	2022
	€	€	€	€	€
Information & Advocacy Service	-	48,778	378	49,156	23,265
Fundraising	11,085	-	86	11,171	3,103
Ukraine Response	-	50,996	395	51,391	51,182
Communication and Advocacy	-	8,869	69	8,938	7,755
Integration Programmes: Education, Housing, Employment, Youth Work, Resettlement etc.	-	79,819	618	80,437	51,182
Independent Law Centre	-	22,173	171	22,344	18,612
	11,085	210,635	1,717	223,437	155,099

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

6. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2023 €	2022 €
Information & Advocacy Service	22% - Percentage of staff per activity area	49,156	23,265
Fundraising	5% - Percentage of staff per activity area	11,171	3,103
Ukraine Response	23% - Percentage of staff per activity area	51,391	51,182
Communication and Advocacy	4% - Percentage of staff per activity area	8,938	7,755
Integration Programmes: Education, Housing, Employment, Youth Work, Resettlement etc.	36% - Percentage of staff per activity area	80,437	51,182
Independent Law Centre	10% - Percentage of staff per activity area	22,344	18,612
		223,437	155,099

7. NET INCOME

	2023 €	2022 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	3,568	3,308
Auditor's remuneration: - audit services	4,505	5,428

8. EMPLOYEES AND REMUNERATION

Number of employees

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

	2023 Number	2022 Number
Employees	42	43

The staff costs comprise:

	2023 €	2022 €
Wages and salaries	1,376,008	1,249,183
Social security costs	148,853	135,059
Pension costs	39,551	25,058
	1,564,412	1,409,300

9. EMPLOYEE BENEFITS

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

	2023 Number of Employees	2022 Number of Employees
€60,000-€70,000	-	1
€70,000-€80,000	1	-

The remuneration committee has the responsibility for the approval of all elements of pay and conditions for staff. CEO, Nick Henderson, received a salary €77,147 (€62,609 in 2022).

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2023	70,607	70,607
Additions	1,729	1,729
At 31 December 2023	<u>72,336</u>	<u>72,336</u>
Depreciation		
At 1 January 2023	55,827	55,827
Charge for the financial year	3,568	3,568
At 31 December 2023	<u>59,395</u>	<u>59,395</u>
Net book value		
At 31 December 2023	<u>12,941</u>	<u>12,941</u>
At 31 December 2022	<u>14,780</u>	<u>14,780</u>

11. DEBTORS

	2023 €	2022 €
Other debtors	24,679	18,998
Prepayments	12,385	11,470
Accrued Income	101,772	120,638
	<u>138,836</u>	<u>151,106</u>

12. CASH AND CASH EQUIVALENTS

	2023 €	2022 €
Cash and bank balances	373,587	893,124
Cash equivalents	70,692	320,578
	<u>444,279</u>	<u>1,213,702</u>

13. CREDITORS
Amounts falling due within one year

	2023 €	2022 €
Taxation and social security costs	32,083	35,367
Accruals	26,128	31,022
Deferred Income	187,196	737,739
	<u>245,407</u>	<u>804,128</u>

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

14. 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)
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

€94,005

€542

€89,432

€94,005

€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, Integration & Youth

Irish Refugee Protection Programme
Regional Support Organisation funding
Funding to support implementation of the Community
Sponsorship Programme - Area 7

1 December 2023 - 30 September 2024

€20,000

€15,000

€5,000

€20,000

€15,000

€Nil

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 Justice & Equality

Office of the Promotion of Migrant Integration
Community Integration Fund
Supporting IRC youth arts project

1 July 2023 - 30 June 2024

€5,000

€594

€4,406

€Nil

€5,000

€Nil

Programme delivery & Programme Costs

14.4 - 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, Integration & Youth

Irish Refugee Protection Programme
Funding to support implementation of the Community
Sponsorship Programme - Area 7
Supporting IRC youth work (Connections project)

1 December 2022 - 30 September 2023

€50,000

€50,000

€ Nil

€ Nil

€50,000

€ Nil

Programme delivery - Salaries, Programme Costs &
Direct Overheads

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

14.5 - 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 Justice & Equality

Irish Refugee Protection Programme
Regional Support Organisation funding
Funding to support implementation of the Community
Sponsorship Programme - Area 1
1 January 2023 - 31 December 2023
€56,000
€54,282
€26,507
€27,775
€54,282
€Nil
Programme delivery - Salaries, Programme Costs &
Direct Overheads

14.6 - 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 Justice & Equality

Irish Refugee Protection Programme
Regional Support Organisation funding
Funding to support implementation of the Community
Sponsorship Programme - Area 7
1 January 2023 - 31 December 2023
€55,102
€26,505
(€1,270)
€27,775
€26,505
€ Nil
Programme delivery - Salaries, Programme Costs &
Direct Overheads

15. RESERVES

	2023 €	2022 €
At the beginning of the year	575,460	648,460
Deficit for the financial year	(224,811)	(73,000)
At the end of the year	<u>350,649</u>	<u>575,460</u>

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2022	449,833	198,627	648,460
Movement during the financial year	10,423	(83,423)	(73,000)
At 31 December 2022	460,256	115,204	575,460
Movement during the financial year	(195,547)	(29,264)	(224,811)
At 31 December 2023	<u>264,709</u>	<u>85,940</u>	<u>350,649</u>

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
Restricted funds					
Restricted	115,204	1,282,896	1,312,160	-	85,940
Unrestricted funds					
Unrestricted General	460,256	421,618	617,165	-	264,709
Total funds	575,460	1,704,514	1,929,325	-	350,649

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	12,941	318,406	(245,407)	85,940
Unrestricted general funds	-	264,709	-	264,709
	12,941	583,115	(245,407)	350,649

17. 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.

18. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year-ended 31 December 2023.

19. CONTINGENT LIABILITIES

The company had no contingent liabilities at the 31st December 2023. (2022: €nil)

20. OPERATING LEASE COMMITMENTS

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

	2023 €	2022 €
Payable on leases in which the commitment expires within:		
One year	15,000	15,000
Two to five years	45,000	45,000
More than five years	346,800	361,800
	421,800	436,800

Irish Refugee Council

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

21. 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.

22. 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 2023.

23. POST-BALANCE SHEET EVENTS

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

24. EXEMPTION FROM DISCLOSURE

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

25. 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.

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

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

27. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 27 June 2024.

IRISH REFUGEE COUNCIL

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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 2023

	Schedule	2023 €	2022 €
Income		1,704,498	1,777,632
Charitable activities and other expenses	1	(1,929,325)	(1,850,632)
		(224,827)	(73,000)
Miscellaneous income	2	16	-
Net deficit		(224,811)	(73,000)

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

for the financial year ended 31 December 2023

	2023 €	2022 €
Expenses		
Wages and salaries	1,360,448	1,239,104
Social security costs	148,853	135,059
Staff defined contribution pension costs	39,551	25,058
Staff training	5,073	9,244
Intern Costs	1,049	887
Staff Recruitment	900	540
Education Fund expenditure	17,783	43,875
Education Fund expenditure on student travel costs	15,560	10,079
Conference expenses (including 30 Years, 30 Voices, Power of Protection, 30 years anniversary)	16,401	17,230
Interpretation costs	12,746	12,888
Rent payable	15,000	15,000
Insurance	8,684	8,759
Web and computer costs	9,621	8,573
Light and heat	298	527
Cleaning	11,174	6,313
Repairs & maintenance – Property	37,983	64,251
Repairs & maintenance – Equipment	44,610	23,189
Printing, postage and stationery	25,378	30,163
Photocopier & printer leases	7,754	4,940
Telephone	13,008	10,247
Travelling and subsistence	21,757	21,238
Legal & professional fees	96,643	132,006
Auditor's/Independent Examiner's remuneration	4,505	5,428
Bank charges	1,158	1,216
General expenses	6,616	17,767
Subscriptions	3,204	3,743
Depreciation	3,568	3,308
	1,929,325	1,850,632

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

for the financial year ended 31 December 2023

	2023 €	2022 €
Miscellaneous Income		
Bank Interest	16	-