Company Registration Number: 188693
Charity Number: 20025724

Irish Refugee Council

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2025

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 (Resigned 10 July 2025) Daniela Jurj (Resigned 12 November 2025) Lorcan Sirr Killian Barry Samuel Brady (Appointed 10 July 2025) Cliodhna Murphy Niamh Nic Carthaigh Sharon Mpofu (Appointed 10 July 2025)
Company Secretary	Charlotte Byrne (Appointed 12 November 2025) Daniela Jurj (Resigned 12 November 2025)
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 2025
for the financial year ended 31 December 2025

Chairperson's Foreword
It is my pleasure to present the Irish Refugee Council's Annual Report for 2025.

This report reflects a year of extraordinary commitment, impact and leadership at a time when the need for our work remains as urgent as ever. Across Ireland, thousands of refugees and people seeking international protection turned to the Irish Refugee Council for information, legal assistance, advocacy, housing support, education guidance, employment advice and community connection. Behind every statistic in this report is a person seeking safety, stability and the opportunity to rebuild their life.

During the year, the organisation provided intensive one-to-one support to more than 3,400 people and engaged over 20,000 people through its services, outreach, webinars and information channels. These achievements are a testament to the dedication and professionalism of our staff, volunteers and supporters.

One of the year's most significant milestones was the landmark judgment secured by our Independent Law Centre before the Court of Justice of the European Union. This case reinforced important protections for people seeking international protection and demonstrated the critical role that strategic litigation can play in advancing human rights.

The Irish Refugee Council also continued to play a leading role in shaping public policy, coordinating civil society engagement on the EU Pact on Migration and Asylum and advocating for fair, effective and rights-based protection systems. Through this work, the organisation remained a trusted voice for refugees and people seeking protection in Ireland.

This work takes place against a backdrop of increasingly challenging public debate on migration and asylum across Ireland and Europe. Public discussion has become more polarised, and refugees and people seeking protection are too often the subject of misinformation, hostility and political division. In this environment, the role of independent civil society organisations has never been more important. The Irish Refugee Council remains committed to promoting evidence-based policy, defending fundamental human rights and contributing to a society that is both welcoming and cohesive. We firmly believe that protecting the rights and dignity of people seeking safety strengthens our communities and reflects the values to which Ireland aspires.

On behalf of the Board of Trustees, I would like to thank our staff, volunteers, members, funders, partners and supporters for their commitment throughout the year. I would also like to acknowledge the people who use our services, whose resilience, courage and determination continue to inspire our work.

As we look ahead, we remain committed to an Ireland where every person seeking safety is treated with dignity, protected by their rights, and supported to build a future in their new community. The challenges ahead are significant, but so too is our determination to meet them.

Oisín O'Reilly (he/him)
Chairperson of the Board of Trustees

Irish Refugee Council
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2025

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 2025.

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 2025.

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
The Company is in the middle of it's current 3-year strategic plan. The Startegic Plan as published on the IRC website is covering the period 2025–2028. Other than the goals and targets defined in this document there are no other future developments to report on.

Board and staff updates
We very grateful to and thank Maeve Foreman and Daniela Jurj who served their full term as trustees and left the board in 2025.

We also thank Madeleine Allen, who was Housing Officer and then Policy and Advocacy Officer, and also Meher Bano, Education Officer, who left the organisation in 2025.

Killian Barry	7/8
Samuel Brady (Treasurer)	7/8
Daniela Jurj (Secretary)	2/8
Sharon Mpfou	5/8
Cliodhna Murphy	7/8
Niamh NicCartaigh	5/8
Oisin O'Reilly (Chairperson)	7/8
Lorcan Sirr	7/8
Maeve Forman	3/4

Samuel Brady and Sharon Mpfou both attedned the Board meeting on the 22/01/2025 as observers before being appointed to the Board. We have included their attendance at this meeting in the above table. They were co-opted on to the Board and then formally appointed at the AGM in July 2025.

Review of Activities, Achievements and Performance
Highlights 2025:

2025 was a year of significant impact, growth and influence for the Irish Refugee Council. As demand for services remained high, the organisation continued to provide vital frontline support while advancing strategic litigation, influencing public policy, and strengthening pathways to integration for refugees and people seeking protection. The year was marked by a landmark judgment before the Court of Justice of the European Union, expanded outreach and support services, and continued leadership across civil society advocacy efforts.

- Independent Law Centre secured a landmark judgment before the Court of Justice of the European Union on the rights of homeless protection applicants.

- Coordinated civil society advocacy on the EU Pact on Migration and Asylum, influencing its transposition into Irish law.
- 3,404 people received intensive one-to-one support.
- 20,152 people engaged through calls, emails and webinars.
- 1,623 people reached through outreach activities.
- Launched a new website to improve accessibility and user experience.
- Received Chambers Ireland Partnership Charity and Volunteering/Pro Bono Awards in recognition of the KIND partnership and 13 years of collaboration with A&L Goodbody.

IMPACT REPORT 2025: SERVICES AND SUPPORT

Information and Advocacy Service

Our Information and Advocacy Service, delivered by five staff members, provides free, expert and confidential support to refugees and people seeking protection and their families across Ireland.

- Assisted 1,180 people through one-to -one case work, including 311 international protection applicants experiencing homelessness giving vital information and guidance.
- Supported 320 refugees to begin family reunification processes, helping families separated by conflict and displacement take the first steps towards being reunited.
- 1,428 incoming calls to our helpline answered, giving immediate answers to crucial questions.
- 1,157 people reached through outreach in 12 different locations and online, meeting people where they live and supporting them with accurate information.

Ukraine Response

Our Ukraine Response work, delivered by one staff member, links people fleeing the war in Ukraine with information about their rights and entitlements.

- 1,741 calls answered to our Ukraine Language Helpline, providing accurate and up to date information in Ukrainian and Russian.
- 1,312 email queries responded to, providing guidance on rights, services, and supports available to Beneficiaries of Temporary Protection.
- 366 individuals reached through 16 targeted outreach sessions in high demand, hard to reach and centres including those accommodating children and elderly people.
- 4,242 people reached with information through 11 webinars including on international protection.
- Active member of the core group of the Ukraine Civil Society Forum, which meets weekly, and the full Forum, which meets monthly.

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, the Law Centre has upheld rights, secured protection, and advance systemic change for people seeking safety in Ireland.

- Representation before the Court of Justice of the European Union in respect of a client who experienced homelessness, resulting in leading judgment on States' obligations
- 358 people supported with legal representation in their protection applications.
- 176 new files opened, and ongoing casework on many pre-existing matters
- Supporting 74 age-disputed minors through representation in both age assessment and international protection. Some decisions have required challenge by way of Judicial Review.
- 41 family reunification cases, many of which are incurring significant delays.
- 118 international protection applications, many in respect of age-disputed minors, or children who have been taken into care following intervention.
- 5 reception conditions cases, including first International Protection Appeals Tribunal appeal of withdrawal of reception conditions, resulting in International Protection Accommodation Service (IPAS) decision being overturned, and introduction of procedures around withdrawal.
- Recognition at Chambers Ireland Awards of strength and impact of KIND partnership, and 13 years of partnership between with A & L Goodbody Solicitors.
- Delivered a seminar on the Future of Legal Counselling under the EU Pact on Migration and Asylum.

Youth Work

Our Youth Work programme, delivered by one Youth Worker, 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.

- 80 youth events delivered, from visits to museums, partner organisations and fun, with 132 different young people attending at least one event.
- 25 different organisations or facilitators delivered at least one workshop bringing diversity of perspectives and techniques to the work.

- 194 young people supported through one-to-one casework helping them navigate a range of challenges they face after arriving in Ireland.
- Broadened the Young Leaders' Network and delivered the first annual leadership retreat which gave young people, time, space and support to develop their skills and reflect on their values.
- Launched the 'International Refugee Councils United for Youth' project with refugee councils from Finland, Estonia, and Denmark delivering cross border exchange in the pursuit of best practice.

Education Programme
Education Programme, delivered by one full-time and one part-time staff member, widens access to higher and further education for people in the protection process by removing barriers through financial support, tailored information, and advocacy. The work has helped hundreds of students access learning opportunities and navigate complex education systems.

- Through our Education Fund, 71 people accessed financial support to pursue education and training opportunities, despite demand significantly exceeding available resources.
- 779 queries responded to, empowering people with accurate and expert information.
- Presented about the work to the South East Technological University Sanctuary Scholarship committee.
- Delivered outreach and information sessions across education, youth and accommodation settings, including in Donegal, Drogheda and provided support to National Youth Council Ireland's youth information project.

Housing Casework and Policy
Our Housing Casework and Policy work, delivered by one staff member, 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 long-term housing.

- 41 people received tailored support in searching for accommodation from eight volunteers trained in refugee housing rights through our Befriending Programme, combining practical assistance with fostering connection and wellbeing.
- 110 Somali women with refugee status supported through our Hands Together Somali capacity building workshop to promote independence and integration.
- 151 people reached with information on navigating the housing market through online workshops.
- 196 people received housing support through workshops and casework to facilitate reunification with close family members.
- 5 local authorities' staff trained on housing rights and entitlements of refugees.
- Collaborated with medical social work teams in the Mater Misericordiae University Hospital and the Rotunda Hospital to improve access to medical care and housing supports on mutual cases.

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 €1,685,361 (2024 - €932,452) and gross liabilities of €806,079 (2024 - €388,675). The net assets of the charity have increased by €335,505.

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

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

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

Oisin O'Reilly
Maeve Foreman (Resigned 10 July 2025)
Daniela Jurj (Resigned 12 November 2025)
Lorcan Sirr
Killian Barry
Samuel Brady (Appointed 10 July 2025)
Cliodhna Murphy
Niamh Nic Carthaigh
Sharon Mpofu (Appointed 10 July 2025)

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

The secretaries who served during the financial year were;

Charlotte Byrne (Appointed 12 November 2025)
Daniela Jurj (Resigned 12 November 2025)

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)

Post-Balance Sheet Events
There were no events after the balance sheet date identifed that require disclosure.

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 18 June 2026 and signed on its behalf by:

Oisin O'Reilly

Samuel Brady	**Oisin O'Reilly**
Director	**Director**

Irish Refugee Council
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

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 18 June 2026 and signed on its behalf by:

Oisin O'Reilly

Samuel Brady	**Oisin O'Reilly**
Director	**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 2025 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 2025 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.

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

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.

INDEPENDENT AUDITOR'S REPORT
to the Members of Irish Refugee Council

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 9, the directors are responsible for the preparation of the financial statements 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 12, 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.

Seán Whelan

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.

18 June 2026

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 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Donations and legacies	**5.1**	**849,446**	**1,072,990**	**1,922,436**	589,233	969,903	1,559,136
Other trading activities	**5.2**	**233,907**	**154,610**	**388,517**	353,669	533	354,202
Other income	**5.3**	**-**	**-**	**-**	-	256	256
Total income		**1,083,353**	**1,227,600**	**2,310,953**	942,902	970,692	1,913,594
Expenditure							
Raising funds	**6.1**	**-**	**93,958**	**93,958**	-	78,771	78,771
Charitable activities	**6.2**	**663,207**	**1,218,283**	**1,881,490**	749,774	891,921	1,641,695
Total Expenditure		**663,207**	**1,312,241**	**1,975,448**	749,774	970,692	1,720,466
Net income/(expenditure)		**420,146**	**(84,641)**	**335,505**	193,128	-	193,128
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**420,146**	**(84,641)**	**335,505**	193,128	-	193,128
Reconciliation of funds:							
Total funds beginning of the year	**17**	**457,837**	**85,940**	**543,777**	264,709	85,940	350,649
Total funds at the end of the year		**877,983**	**1,299**	**879,282**	457,837	85,940	543,777

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 18 June 2026 and signed on its behalf by:

Oisin O'Reilly

Samuel Brady
Director

Oisin O'Reilly
Director

Irish Refugee Council
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	**11**	**19,681**	9,373
Current Assets			
Debtors	**12**	**274,507**	140,005
Cash at bank and in hand	**13**	**1,391,173**	783,074
		1,665,680	923,079
Creditors: Amounts falling due within one year	**14**	**(806,079)**	(388,675)
Net Current Assets		**859,601**	534,404
Total Assets less Current Liabilities		**879,282**	543,777
Funds			
Restricted funds		**1,299**	85,940
General fund (unrestricted)		**877,983**	457,837
Total funds	**17**	**879,282**	543,777

Approved by the Board of Directors on 18 June 2026 and signed on its behalf by:

Oisin O'Reilly

Samuel Brady
Director

Oisin O'Reilly
Director

Irish Refugee Council
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		**335,505**	193,128
Adjustments for:			
Depreciation		**9,791**	3,568
Interest receivable and similar income		**-**	(256)
		345,296	196,440
Movements in working capital:			
Movement in debtors		**(134,502)**	(1,169)
Movement in creditors		**417,404**	143,268
Cash generated from operations		**628,198**	338,539
Cash flows from investing activities			
Interest received		**-**	256
Payments to acquire tangible assets		**(20,099)**	-
Net cash (used in)/generated from investment activities		**(20,099)**	256
Net increase in cash and cash equivalents		**608,099**	338,795
Cash and cash equivalents at the beginning of the year		**783,074**	444,279
Cash and cash equivalents at the end of the year	**13**	**1,391,173**	783,074

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".

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 2025 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 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

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 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 form 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.

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	2025	2024
	€	€	€	€
Donations and legacies	661,762	15,963	677,725	538,079
University College Cork	-	24,000	24,000	-
Pobal, Scheme for Support to National Organisations	-	89,435	89,435	89,974
Mount Street Club Trust, ‘Hope and Ambition Initiative 2018 to 2021’	-	20,000	20,000	20,000
Erasmus +, 'VIFRE platform online business incubator'	-	-	-	18,931
Community Foundation Ireland, ‘Mind Yourself"	-	-	-	93
Kids in Need of Defence, ‘Pro Bono Legal Support for Unaccompanied Minor (UAM) Refugee Children'	-	3,895	3,895	3,796
Dept of Children, Equality, Disability, Integration & Youth - AMIF Community Sponsorship	-	-	-	40,101
Glorney Charitbale Foundation	-	1,900	1,900	-
Defence for Children	-	7,634	7,634	-
City of Dublin Education Training Board	-	1,100	1,100	-
Maynooth University Ireland - College Connect	-	-	-	2,783
St Stephens Green Trust - Asylum Support Network	-	4,236	4,236	6,000
ESB	-	9,467	9,467	2,850
The Wheel	-	-	-	3,774
Irish Human Rights and Equality Commission	-	7,760	7,760	1,856
Deloitte	-	-	-	12,500
ICMC Europe	-	30,522	30,522	25,671
IKEA	-	-	-	5,257
Dept of Children, Equality, Disability, Integration & Youth - AMIF	-	138,768	138,768	94,861
Community Foundation Ireland - (Begin Together project)	-	46,667	46,667	3,889
Community Foundation Ireland - (Ukraine fund)	-	10,000	10,000	10,000

Dept of Children, Equality, Disability, Integration & Youth - National Integration Fund 2023	-	**17,251**	**17,251**	44,830
The One Foundation	-	**200,000**	**200,000**	175,000
Dept of Children, Equality, Disability, Integration & Youth - Housing Project	-	-	-	5,000
The Ireland Funds (General)	-	**8,795**	**8,795**	4,575
The Ireland Funds (Ukraine)	-	**9,517**	**9,517**	11,540
Irish Youth Foundation	-	**10,304**	**10,304**	7,449
National Youth Council	-	**11,300**	**11,300**	1,500
Dept of Children, Equality, Disability, Integration & Youth - International Protection Fund 2023	-	-	-	5,000
Department of Culture	-	-	-	39,634
Dublin City Council	-	**500**	**500**	-
Silicon Valley Foundation (Linked In)	-	**79,844**	**79,844**	94,240
Apple	-	**7,474**	**7,474**	-
Community Foundation Ireland - Sunflower -Supporting Afghanistan refugees	-	-	-	19,290
Community Foundation Ireland - Sunflower 2024	-	**100,000**	**100,000**	50,000
Community Foundation Ireland- UNIBAC - Policy 2024	-	**31,875**	**31,875**	19,125
DCEDIY - European Social Fund women's employment (2020 - 22) - close out grant	-	-	-	608
ECRE AISBL	-	**3,800**	**3,800**	1,791
Inner City Organisation Network	-	**800**	**800**	990
Irish Red Cross - Domestic	-	**64,016**	**64,016**	64,016
Dropbox Foundation	**187,684**	-	**187,684**	113,937
TK Maxx Homestead fund	-	**5,563**	**5,563**	5,196
A&L Goodbody	-	**20,000**	**20,000**	15,000
European Union Age	-	**1,115**	**1,115**	-
Indeed	-	**45,000**	**45,000**	-
New Horizon	-	**18,750**	**18,750**	-
Department of Culture	-	**10,299**	**10,299**	-
Dept of Children, Equality, Disability, Integration & Youth - Youth Work	-	**500**	**500**	-
Finnish Refugee Council	-	**6,106**	**6,106**	-
Dept of Children, Equality, Disability, Integration & Youth - CIF 2023	-	**(2,706)**	**(2,706)**	-
The American Ireland Fund - Ukraine Team	-	**11,540**	**11,540**	-
	849,446	**1,072,990**	**1,922,436**	1,559,136

5.2	OTHER TRADING ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
	Other trading activities	**21,785**	**250**	**22,035**	4,971
	Rental Income	**208,811**	**-**	**208,811**	217,101
	Charge for Services	**3,311**	**154,360**	**157,671**	132,130
		233,907	**154,610**	**388,517**	354,202

5.3	OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
	Bank Interest Received	**-**	**-**	**-**	256

6. EXPENDITURE

6.1	RAISING FUNDS	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €

Raising funds	**58,531**	**-**	**35,427**	**93,958**	78,771

6.2 CHARITABLE ACTIVITIES

	Direct Costs €	Other Costs €	Support Costs €	2025 €	2024 €
Housing	**321,035**	**-**	**50,610**	**371,645**	-
Information and Advocacy Service	**299,896**	**-**	**116,403**	**416,299**	289,168
Independent Law Centre	**261,491**	**-**	**65,793**	**327,284**	260,926
Integration Programme	**353,000**	**-**	**182,196**	**535,196**	811,417
Communication and Advocacy	**128,519**	**-**	**40,488**	**169,007**	117,292
Ukraine Response	**46,876**	**-**	**15,183**	**62,059**	162,892
	1,410,817	**-**	**470,673**	**1,881,490**	1,641,695

6.3 SUPPORT COSTS

	Cost of Raising Funds €	Charitable Activities €	2025 €	2024 €
Housing	**-**	**50,610**	**50,610**	-
Fundraising	**35,427**	**-**	**35,427**	20,983
Ukraine Response	**-**	**15,183**	**15,183**	96,517
Communication and Advocacy	**-**	**40,488**	**40,488**	16,786
Integration Programmes: Education, Housing, Employment, Youth Work, Resettlement etc.	**-**	**182,195**	**182,195**	151,070
Information & Advocacy Service	**-**	**116,404**	**116,404**	92,320
Independent Law Centre	**-**	**65,793**	**65,793**	41,964
	35,427	**470,673**	**506,100**	419,640

7. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2025 €	2024 €
Housing	10% - Percentage of staff per activity area	**50,610**	-
Fundraising	7% - Percentage of staff per activity area	**35,427**	20,983
Ukraine Response	3% - Percentage of staff per activity area	**15,183**	96,517
Communication and Advocacy	8% - Percentage of staff per activity area	**40,488**	16,786
Integration Programmes: Education, Housing, Employment, Youth Work, Resettlement etc.	36% - Percentage of staff per activity area	**182,195**	151,070
Information & Advocacy Service	23% - Percentage of staff per activity area	**116,404**	92,320
Independent Law Centre	13% - Percentage of staff per activity area	**65,793**	41,964
		506,100	419,640

8. NET INCOME

	2025 €	2024 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**9,791**	3,568
Auditor's remuneration:		
- audit services	**6,705**	4,505

9. EMPLOYEES AND REMUNERATION

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

	2025 Number	2024 Number
Employees	**30**	28

The staff costs comprise:	**2025 €**	2024 €
Wages and salaries	**1,276,789**	1,152,445
Social security costs	**141,740**	126,347
Pension costs	**63,558**	49,785
	1,482,087	1,328,577

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:

	2025 Number of Employees	2024 Number of Employees
€70,000-€80,000	**1**	-
€80,000-€90,000	**-**	1

The remuneration committee has the responsibility for the approval of all elements of pay and conditions for staff. In 2025 the CEO, Nick Henderson, received a salary €79,914 (€82,910 in 2024).

11. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	**Total €**
Cost		
At 1 January 2025	72,336	72,336
Additions	20,099	20,099
Disposals	(72,336)	(72,336)
At 31 December 2025	20,099	20,099
Depreciation		
At 1 January 2025	62,963	62,963
Charge for the financial year	9,791	9,791
On disposals	(72,336)	(72,336)
At 31 December 2025	418	418
Net book value		
At 31 December 2025	**19,681**	**19,681**
At 31 December 2024	9,373	9,373

Irish Refugee Council
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

12. DEBTORS

	2025	2024
	€	€
Other debtors	**1,627**	27,058
Prepayments	**5,495**	13,655
Accrued Income	**267,385**	99,292
	274,507	140,005

13. CASH AND CASH EQUIVALENTS

	2025	2024
	€	€
Cash and bank balances	**911,138**	762,275
Cash equivalents	**480,035**	20,799
	1,391,173	783,074

14. CREDITORS

Amounts falling due within one year	2025	2024
	€	€
Taxation and social security costs	**29,055**	29,150
Pension accrual	**14,070**	9,226
Accruals	**78,815**	39,438
Deferred Income	**684,139**	310,861
	806,079	388,675

15. STATE FUNDING

14.1 - Agency	**Pobal**
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	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.
Term	3 years July 2022 - June 2025 (extended to June 2026)
Total Fund	€268,298
Expenditure	€89,435
Fund deferred or due at financial year end	€0
Received in the financial year	€89,435
Grants taken to income in the period	€89,435
Capital Grant	€Nil
Restriction on use	Programme delivery & Salaries, Programme Costs & Direct Overheads

14.2 - Agency	
Sponsoring Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Asylum, Migration, and Integration Fund (AMIF)
Purpose of the Grant	Building new lives: information, protection and integration, for people seeking protection
Term	22 May 2024 – 31 January 2028
Total Grant	€650,477
Expenditure	€138,768
Fund deferred or due at financial year end	€0
Received in the financial year	€138,768
Grants taken to income in the period	€138,768
Capital Grant	€0
Restriction on use	Programme delivery - Salaries, Programme Costs & Direct Overheads

14.3 - Agency

Sponsoring Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Tusla – Supporting children in their application for international protection
Purpose of the Grant	Help with the application to international protection
Term	November 2025- December 2026
Total Grant	€250,000
Expenditure	€Nil
Fund deferred or due at financial year end	€Nil
Received in the financial year	€70,000
Grants taken to income in the period	€70,000
Capital Grant	€Nil
Restriction on use	Programme delivery – Salaries, Programme Costs & Direct Overheads

14.4 - Agency

Sponsoring Government Department	Department of Children, Equality, Integration & Youth
Grant Programme	National Integration Fund 2023
Purpose of the Grant	National & Regional projects supporting the integration of migrants
Term	23 April 2024 – 31 December 2026
Total Grant	€118,081
Expenditure	€17,251
Fund deferred or due at financial year end	€18,173
Received in the financial year	€35,424
Grants taken to income in the period	€17,251
Capital Grant	€Nil
Restriction on use	Programme delivery - Salaries, Programme Costs & Direct Overheads

14.5 - Agency

Sponsoring Government Department	Department of Justice , Home Affairs and Migration
Grant Programme	Integration Fund 2025
Purpose of the Grant	For the community integration project
Term	31 December 2025- 30 November 2026
Total Grant	€97,070
Expenditure	€Nil
Fund deferred or due at financial year end	€97,070
Received in the financial year	€97,070
Grants taken to income in the period	€Nil
Capital Grant	€ Nil
Restriction on use	Programme delivery - Salaries, Programme Costs & Direct Overheads

14.6 - Agency

Sponsoring Government Department	Department of Culture, communication and Sport
Grant Programme	Creative Youth Future Fund
Purpose of the Grant	To inspire and transform people, places and communities through creativity
Term	2023-2025
Total Grant	€10,299
Expenditure	€10,299
Fund deferred or due at financial year end	€nil
Received in the financial year	€10,299
Grants taken to income in the period	€10,299
Capital Grant	€Nil
Restriction on use	Programme delivery - Salaries, Programme Costs & Direct Overheads

16. RESERVES

	2025 €	2024 €
At the beginning of the year	**543,777**	350,649
Surplus for the financial year	**335,505**	193,128
At the end of the year	**879,282**	543,777

17. FUNDS

17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2024	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
Movement during the financial year	420,146	(84,641)	335,505
At 31 December 2025	**877,983**	**1,299**	**879,282**

17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2025 €
Restricted funds					
Restricted	85,940	1,227,600	1,312,241	-	1,299
Unrestricted funds					
Unrestricted General	457,837	1,083,353	663,207	-	877,983
Total funds	**543,777**	**2,310,953**	**1,975,448**	**-**	**879,282**

17.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	-	685,438	**(684,139)**	1,299
Unrestricted general funds	19,681	980,242	**(121,940)**	877,983
	19,681	**1,665,680**	**(806,079)**	**879,282**

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 2025.

20. CONTINGENT LIABILITIES

The company had no contingent liabilities at the 31st December 2025. (2024: €nil)

21. OPERATING LEASE COMMITMENTS

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

	2025	2024
	€	€
Payable on leases in which the commitment expires within:	**15,000**	15,000
One year	**15,000**	15,000
Two to five years	**45,000**	45,000
More than five years	**112,500**	127,500
	187,500	202,500

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 2025.

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 18 June 2026.

IRISH REFUGEE COUNCIL

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

OPERATING STATEMENT

for the financial year ended 31 December 2025

	Schedule	2025 €	2024 €
Income		**2,310,953**	1,913,338
Charitable activities and other expenses	1	**(1,975,448)**	(1,720,466)
		335,505	192,872
Miscellaneous income	2	**-**	256
Net surplus		**335,505**	193,128

Irish Refugee Council
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2025

	2025	2024
	€	€
Expenses		
Wages and salaries	**1,276,789**	1,152,445
Social security costs	**141,740**	126,347
Staff defined contribution pension costs	**63,558**	49,785
Intern Costs	**806**	187
Staff Recruitment	**3,611**	1,440
Education Fund expenditure	**40,733**	45,714
Conference expenses	**29,687**	27,531
Education Fund expenditure on student travel costs	**12,885**	18,014
Interpretation costs	**20,746**	18,779
Rent payable	**15,000**	15,000
Insurance	**8,489**	4,052
Web and computer costs	**65,307**	41,632
Light and heat	**-**	3,576
Cleaning	**10,366**	15,690
Repairs & maintenance – Property	**34,127**	23,464
Repairs & maintenance – Equipment	**44,500**	33,373
Printing, postage and stationery	**15,049**	25,559
Photocopier & printer leases	**3,982**	4,618
Telephone	**6,041**	9,354
Travelling and subsistence	**16,466**	41,581
Legal & professional fees	**133,091**	35,819
Accountancy	**-**	369
Auditor's/Independent Examiner's remuneration	**6,705**	4,505
Bank charges	**1,316**	981
General expenses	**11,238**	10,856
Subscriptions	**3,425**	6,227
Depreciation	**9,791**	3,568
	1,975,448	1,720,466

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 December 2025

	2025	2024
	€	€
Miscellaneous Income		
Bank Interest	**-**	256

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Audit trail

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Title	Audited Accounts
File name	IRC_Annual_Report...nd_31.12.2025.pdf
Document ID	d5bb6892ec05eb9c92dda5cf494ed57065733a1d
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Security Events	Status	Timestamp (UTC)	I.P. Address
Auditor - Account Authentication	Complete	2026-07-01 09:21	2001:bb6:475e:9800:5115:e7d8:142d:ca23
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Request Created	jdonnellan@wda.ie	2026-07-01 09:22	2001:bb6:475e:9800:5115:e7d8:142d:ca23
Document Signed	swhelan@wda.ie	2026-07-01 09:23	89.19.88.144