

**Company Number: 188693**  
**Charity Number: 20025724**

**Irish Refugee Council**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

**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**

<b>Directors</b>	Niamh Nic Carthaigh (Appointed 9 March 2022) Timothy Lee (Appointed 8 November 2022) Maeve Foreman Lorcan Sirr Susan Whelan Doireann Breathnach Daniela Jurj Oisin O'Reilly Reuben Hambakachere
<b>Chairperson</b>	Doireann Breathnach
<b>Company Secretary</b>	Daniela Jurj
<b>Charity Number</b>	20025724
<b>Company Number</b>	188693
<b>Registered Office and Principal Address</b>	37 Killarney Street Dublin 1 D01 NX74 Ireland
<b>Auditors</b>	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Unit 1+4, Block 1, Northwood Court, Santry, Dublin 9.
<b>Bankers</b>	AIB 40/41 Westmoreland Street Dublin 2

**Irish Refugee Council**  
**DIRECTOR'S REPORT 2022**  
for the financial year ended 31 December 2022

**Introduction**

2022 was an exceptional year for the Irish Refugee Council. When Russia invaded Ukraine on the 24th of February, our organisation was already stretched, dealing with the aftermath of the situation in Afghanistan and assisting thousands of individuals fleeing violence and harm from around the world. In total, we provided support to over 3,000 people in 2021. In 2022, our organisation responded rapidly to the unprecedented crisis unfolding in the Ukraine and delivered support to over 11,000 individuals representing an increase of 267% from the previous year. We created a dedicated Ukraine response team and scaled all our other services to respond to this crisis in addition to maintaining our usual level of service. This would not have been possible without the passion and drive of our senior leadership team, our relentless staff members and our volunteers who provided so many individuals the compassionate support and expertise we are known for. It would also not have been possible without a significant uplift in support from our funders and the individuals donors who make our work possible. The Directors would like to offer all our supporters special thanks.

# Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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 2022.

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 2022.

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.

### Board and staff updates

We had several staff changes during the year including expansion of our Information and Advocacy service and the Law Centre.

In 2022, we were delighted to welcome new members on the IRC Board. Niamh Ni Carthaigh was co-opted in March 2022 and Tim Lee was co-opted and appointed Treasurer of the IRC Board in October 2022.

## Attendance at Board meetings

	2nd Feb 2022	9th Mar 2022	30th Mar 2022	4th May 2022	1st Jun 2022	AGM- 9th Jun 2022	20th Jul 2022	4th Oct 2022	8th Nov 2022	8th Dec 2022	13th Dec 2022
Nick Henderson (CEO)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Tim Lee (Treasurer)- coopted October 2022	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	✓	✓	✓
Susan Whelan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Doireann Breathnach (Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Niamh Ni Carthaigh (coopted March 2022)	n/a	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Maeve Foreman	✓	✓	✓	X	✓	X	X	✓	✓	X	✓
Rueben Hambakachere	X	✓	X	✓	X	✓	X	X	✓	X	X

# Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Daniela Jurj (Secretary)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓
Lorcan Sirr	✓	✓	✓	✓	✓	✓	X	✓	✓	✓	✓	✓
Oisin O'Reilly	✓	✓	✓	✓	X	✓	X	✓	✓	✓	✓	✓

## Review of Activities, Achievements and Performance

### 2022 Highlights:

- 1,173 new people engaged with Drop-in Centre Service.
- 24,556 incoming calls to our general helpline and Ukrainian language helpline, a 60% increase from 2021.
- 5,000 email queries from 600 in 2021, up by 733%. ?
- Ongoing legal representation for 146 people in the international protection process.
- 137 clients assisted with family reunification applications.
- Nine properties acquired this year, bringing the total to 20.
- 80 people accommodated through our Housing Programme: A Place to Call Home
- 631 people provided with information and advice. 90 people facing homelessness helped.
- 221 housing applications and Housing Assistance Payment (HAP) paperwork processed.
- 297 applications for financial support received.
- 67 people awarded financial grants via our Education Fund and 61 assisted to receive university or state funding.
- 195 women enrolled for the Integration From Day One programme.
- 126 completed the training, 13 progressed to sustainable employment and 12 obtained internships.
- Eight youth projects, including 34 workshops, implemented, engaging 130 young people.
- 119 young people received one-to-one support.
- 38 refugees welcomed by eight Community Sponsorship Groups trained and supported by IRC.
- 14 groups were trained on best practice integration supports for Community Sponsorship.
- 2,683 people received informational support via our Ukraine Language Helpline.
- 110,000 reached online and offline.
- 960 resettled or relocated Syrian and Afghans refugees received various supports.
- 1,300 refugees supported over the phone, email and WhatsApp.
- At least 90 appearances across radio, TV, print, and online.
- 6 advocacy reports authored on a broad range of issues related to rights and entitlements for people in the protection system
- Coordination of the Asylum Support Network, with over 190 active members from 90 organisations across Ireland.
- Publication of Accommodation Crisis report and ongoing advocacy work on deterioration of standards in IPAS accommodation

Information and Advocacy Service: Providing critical information and advice, for free, in a timely and confidential manner.

- 1,173 new people engaged with Drop-in Centre Service.
- 70 people supported with family reunification applications.
- 28 people represented in Afghan Humanitarian Admissions Programme.
- 147 people at risk of homelessness assisted.
- 24,556 incoming calls to our general helpline and Ukrainian language helpline, a 60% increase from 2021.
- 5,000 email queries from 600 in 2021, up by 733%. ?
- 1,363 queries responded to on email.
- 197 members in the Asylum Support Network.
- 8 Know Your Rights Training sessions run with DLA Piper.

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

- 2,683 people received information support via our Ukraine Language Information Helpline
- 3,500+ email queries responded to.
- 1,000 Ukrainian people reached with general information, employment, and integration supports via outreach.
- 200 people received information at the Airfield Family Day Out event.
- 20,000 people reached with relevant content via our Employment Facebook page.
- Over 90,000 website views of the Ukraine Information Note.
- 116 devices sourced from LinkedIn distributed.
- Created a detailed database of information on people's rights and entitlements.

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

for the financial year ended 31 December 2022

- Member of the Ukraine Civil Society Forum and core group.

## **Ukraine Response: Accommodation and pledges, steps for a new life in Ireland**

- 1,896 unsolicited accommodation pledges were assessed using a survey to collect structured data.
- 173 vacant property pledges were prioritised by evaluating the feasibility and condition of the property and, accordingly, offered tenancy advice to pledgers.
- 70 Temporary Protection Holders were accommodated in pledged houses in Leinster, working in collaboration with an Approved Housing Body.

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

- Ongoing legal representation for 280 people in the international protection process.
- 67 clients represented in family reunification applications, and 55 in Afghan Humanitarian Admissions Programme.
- 48 clients received refugee status, 24 granted permission to remain, and 22 reunited with their families.
- 4 new High Court Judicial Review cases concerning family reunification and age assessments.
- 12 clients referred to A&L Goodbody solicitors for representation in their international protection applications.
- 71 young people supported in family reunification and citizenship applications through KIND project with support from Pro bono partner firms. 12 positive family reunification decisions, and 3 positive citizenship decisions received.
- 23 clients supported with reception conditions representation.
- 18 age-disputed minor clients represented in age assessments and international protection applications.
- Developed partnership with 4 firms (A&L Goodbody, Matheson, Philip Lee and Arthur Cox) and supported them to represent 90 clients in applications for their Afghan families to join them.

## **Housing Programme "A Place to Call Home": Homes for refugees as they build their new lives in Ireland**

- 9 new properties added to the programme, bringing the total to 20.
- 5 new properties filled this year, bringing the total number of filled properties to 15.
- 37 new tenants moved into vacant properties.
- 80 people accommodated in the overall programme.

## **Housing Casework and Policy: Helping people transition from Direct Provision to secure accommodation**

- 631 people provided with information and advice.
- 221 housing applications and Housing Assistance Payment paperwork processed.
- 236 people facing homelessness supported.
- 48 families who arrived through family reunification supported.
- 350 people in Direct Provision received orientation on securing accommodation in Ireland.
- 4 housing policy submissions made.

## **Education Programme: Supporting people to access higher and further education**

- 297 applications for financial support received.
- 67 students awarded financial grants via our Education Fund
- Average grant awarded: €650; 62% of recipients female and 38% male.
- 64 students assisted to receive university or state funding.
- 5 webinars, training sessions and Continual Professional Development conducted to support people working in the sector.
- 6 online information sessions for students and potential students held.
- 903 people now members of our Education Facebook page.
- 1,723 people on our Education Programme database.
- People supported aged 18-60 from 41 countries.

## **Employment: Supporting women to achieve dignity and independence**

- 240 women enrolled for the Integration From Day One programme
- 126 women completed the programme.
- 105 women received individual employment coaching.
- 30 women enrolled for upskilling programmes.
- 20 women progressed to sustainable employment
- 12 women supported to secure internships.
- 7 partnerships with employers secured.

## **Youth Work: Empowering young people in the international protection process to reach their full potential**

- 8 youth projects, including 34 workshops, implemented, engaging 130 young people.
- 119 young people received one-to-one support.
- 10 collaborations with other youth organisations and external facilitators conducted.

## Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

- 9 training sessions and talks on various essential topics delivered.
- 5 young leaders empowered with leadership skills under our Youth Leadership Programme.
- 6 outreach sessions conducted.

Community Sponsorship: Supporting communities across Ireland to welcome refugees

- 38 refugees welcomed by eight community sponsorship groups.
- 14 groups trained on best practices for Community Sponsorship.
- 15 training sessions held with Community Sponsorship groups.
- 7 workshops for refugee-hosting communities organised to share lessons from Community Sponsorship.
- Co-hosted a Sponsorship Conference with delegates from 14 countries.
- Participated in the Global Conference for Sponsorship in Spain.
- 442 new people supported through email queries.

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

- 962 resettled or relocated Syrian, Afghan and Burmese refugees supported.
- 1,300 people supported over phone, email and WhatsApp.
- 1 Burmese, 8 Afghan, 11 Syrian refugees assisted with family reunification.
- 27 Syrians and two Afghan clients supported with citizenship applications.
- 30 people supported with housing.
- 3 people supported with medical cards.
- 7 people supported with follow-ups on travel and joint spouse visa applications.
- 3 women and 2 men assisted to gain employment.
- 6 IHAP (Irish Humanitarian Admission Programme) outreach sessions conducted.
- 9 cooking sessions with women in Direct Provision held.
- Irish Resettlement Community of Practice meetings held monthly.
- 13 cultural orientation sessions delivered online and in person.
- 12 Women's Group meetings delivered in collaboration with One Million Stars.
- 7 trainings (including two in-person) for resettlement workers in Ireland delivered.
- 5 training sessions for interpreters conducted.
- Participated in two international events.

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

- Publication of Accommodation Crisis report and ongoing advocacy work on deterioration of standards in IPAS accommodation
- Evaluation of Vulnerability Assessment pilot conducted and submitted to Minister Roderic O'Gorman
- Submissions to the Government, research and engagement on implementation of Vulnerability Assessments for international protection applicants.
- Authored the AIDA (Asylum Information Database) country report for 2022.
- Engagement with government and other civil society groups advocating for the extension and implementation of independent monitoring of IPAS accommodation by HIQA, to include "emergency" and "pre-reception" accommodation.
- Budget 2023 submissions to relevant departments, highlighting need for Universal Child Benefit to extend to children living in direct provision.
- 6 reports authored and co-authored on a broad range of issues related to rights and entitlements for people in the protection system
- Coordination of the Asylum Support Network, with over 190 active members from 90 organisations across Ireland.
- Coordinated advocacy stakeholders on child protection and safeguarding young people in the international protection process. 10 returns to the Lobbying Register.
- In partnership with the Law Centre, direct advocacy conducted to push for procedural changes in age assessment procedure for unaccompanied minors in the international protection process

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

- 95 appearances across radio, TV, print and online.
- CNN and BBC (2), RTÉ (51) Irish Times (7), The Journal (4), Independent (3) and other publications (18)
- 12 press releases on policy, launch of organisational services and events.
- 200,000 Twitter profile visits; 1.2 million impressions; gained over 1,000 followers and enjoyed 2,400 mentions.
- 188% increase in website traffic, 180% in sessions and 370,000 page views.
- 2,054 new followers and 23,000 unique visitors on LinkedIn.
- 26% and 207% increase in Facebook and Instagram reach, gained 1,800 new followers combined.
- 2.1 million impressions; 9,500 clicks (average CTR 0.46%) and over 2,000 conversions from three LinkedIn Campaigns.



# Irish Refugee Council DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## 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 has assets of €1,379,588 (2021 - €1,289,493) and liabilities of €804,128 (2021 - €641,033). The net assets of the charity have decreased by €(73,000).

## Principal Risks and Uncertainties

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

## Directors and Secretary

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

Niamh Nic Carthaigh (Appointed 9 March 2022)

Timothy Lee (Appointed 8 November 2022)

Maeve Foreman

Lorcan Sirr

Susan Whelan

Doireann Breathnach

Daniela Jurj

Oisín O'Reilly

Reuben Hambakachere

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)

## 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 5 September 2023 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 2022

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 5 September 2023 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 for the financial year ended 31 December 2022 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 2022 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 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 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; 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**

### **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 company. 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 8, 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.


#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 13, which is to be read as an integral part of our report.

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

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

5 September 2023

## **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 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
<b>Income</b>							
Donations and legacies	4.1	487,929	1,151,044	1,638,973	281,544	823,638	1,105,182
Other trading activities	4.2	138,659	-	138,659	138,346	700	139,046
Other income	4.3	-	-	-	10	-	10
<b>Total income</b>		<b>626,588</b>	<b>1,151,044</b>	<b>1,777,632</b>	<b>419,900</b>	<b>824,338</b>	<b>1,244,238</b>
<b>Expenditure</b>							
Raising funds	5.1	61,180	-	61,180	-	-	-
Charitable activities	5.2	554,985	1,234,467	1,789,452	220,652	899,460	1,120,112
<b>Total Expenditure</b>		<b>616,165</b>	<b>1,234,467</b>	<b>1,850,632</b>	<b>220,652</b>	<b>899,460</b>	<b>1,120,112</b>
<b>Net income/(expenditure)</b>		<b>10,423</b>	<b>(83,423)</b>	<b>(73,000)</b>	<b>199,248</b>	<b>(75,122)</b>	<b>124,126</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>10,423</b>	<b>(83,423)</b>	<b>(73,000)</b>	<b>199,248</b>	<b>(75,122)</b>	<b>124,126</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2022	15	449,833	198,627	648,460	250,585	273,749	524,334
<b>Balances carried forward at 31 December 2022</b>		<b>460,256</b>	<b>115,204</b>	<b>575,460</b>	<b>449,833</b>	<b>198,627</b>	<b>648,460</b>

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 5 September 2023 and signed on its behalf by:

Doireann Breathnach  
Chairperson



Timothy Lee  
Director



**Irish Refugee Council****BALANCE SHEET**

as at 31 December 2022

		2022	2021
	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets	10	14,780	8,949
<b>Current Assets</b>			
Debtors	11	151,106	75,027
Cash at bank and in hand		1,213,702	1,205,517
		1,364,808	1,280,544
<b>Creditors: Amounts falling due within one year</b>	12	(804,128)	(641,033)
<b>Net Current Assets</b>		560,680	639,511
<b>Total Assets less Current Liabilities</b>		575,460	648,460
<b>Funds</b>			
Restricted funds		115,204	198,627
General fund (unrestricted)		460,256	449,833
<b>Total funds</b>	15	575,460	648,460

Approved by the Board of Directors on 5 September 2023 and signed on its behalf by:

Doireann Breathnach  
ChairpersonTimothy Lee  
Director

**Irish Refugee Council**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(73,000)	124,126
Adjustments for:			
Depreciation		3,308	1,938
Interest receivable and similar income		-	(10)
		(69,692)	126,054
Movements in working capital:			
Movement in debtors		(76,079)	(36,459)
Movement in creditors		163,095	(28,706)
Cash generated from operations		17,324	60,889
<b>Cash flows from investing activities</b>			
Interest received		-	10
Payments to acquire tangible assets		(9,139)	(8,859)
Net cash generated from investment activities		(9,139)	(8,849)
Net increase in cash and cash equivalents		8,185	52,040
Cash and cash equivalents at 1 January 2022		1,205,517	1,153,477
Cash and cash equivalents at 31 December 2022	22	1,213,702	1,205,517



# Irish Refugee Council

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. GENERAL INFORMATION

Irish Refugee Council is a company limited by guarantee incorporated in the Republic of 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 2022 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.

**Irish Refugee Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**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. 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 life 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 €	2022 €	2021 €
Donations and legacies	387,929	325,928	713,857	396,820
Community Foundation Ireland, 'Mind Yourself'	-	300	300	3,547
Department of Justice, Community Sponsorship, 'Regional Support Org funding - Area 1	-	74,949	74,949	51,852
Tomar Trust, 'Policy, Legal and Advocacy Support'	-	-	-	108,471
Pobal, Scheme for Support to National Organisations	-	93,856	93,856	93,041
Mount Street Club Trust, 'Hope and Ambition Initiative 2018 to 2021'	-	8,250	8,250	22,974
Department of Justice, Community Sponsorship, 'Regional Support Org funding - Area 7	-	32,711	32,711	36,823
European Social Fund - Gender Equality fund	-	90,800	90,800	112,922
Department of Justice, 'Community Integration Fund 2021-2022'	-	5,747	5,747	3,559
Kids in Need of Defence, 'Pro Bono Legal Support for Unaccompanied Minor (UAM) Refugee Children'	-	5,885	5,885	5,756
The Atlantic Philanthropies, 'Rent Support'	-	20,000	20,000	20,000
Rethink Ireland - 'Digital Drop in Service'	-	-	-	44,747
Rethink Ireland - Mná na hÉireann, Women of Ireland Empowerment Fund	-	33,756	33,756	31,835
Defence for Children	-	-	-	16,000
City of Dublin Education Training Board	-	-	-	25,000
Maynooth University Ireland - College Connect	-	-	-	9,505
The Oak Foundation - Supporting IRC core work during Covid-19	-	-	-	56,844
St Stephens Green Trust - Asylum Support Network	-	-	-	6,000
ESB	-	-	-	14,800
The Wheel	-	2,940	2,940	1,730

# Irish Refugee Council

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

	Irish Human Rights and Equality Commission	-	4,870	4,870	5,820	
	Fidelis Insurance	-	-	-	6,674	
	Comic Relief	-	-	-	10,000	
	ICMC Eurpoe	-	23,880	23,880	4,805	
	Sunflower Foundation	-	40,925	40,925	6,801	
	IKEA	-	-	-	8,856	
	Department of Justice and Equality, Community Sponsorship fund 2020	-	3,156	3,156	-	
	Community Foundation Ireland - core funding	100,000	-	100,000	-	
	Community Foundation Ireland - (Begin Together project)	-	10,591	10,591	-	
	Community Foundation Ireland - (Ukraine fund)	-	50,000	50,000	-	
	Department of Justice, 'Community Integration Fund 2022-2023'	-	5,000	5,000	-	
	The One Foundation	-	100,000	100,000	-	
	Meta Platforms	-	10,000	10,000	-	
	Ireland Funds (Afghanistan)	-	25,000	25,000	-	
	Ireland Funds (Ukraine)	-	25,000	25,000	-	
	Lakeside Trust	-	20,000	20,000	-	
	Irish Youth Foundation	-	5,000	5,000	-	
	National Youth Council	-	1,500	1,500	-	
	Microsoft Ireland	-	131,000	131,000	-	
		<u>487,929</u>	<u>1,151,044</u>	<u>1,638,973</u>	<u>1,105,182</u>	
4.2	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2022	2021	
		€	€	€	€	
	Rental Income	105,231	-	105,231	108,097	
	Charge for Services	33,428	-	33,428	30,949	
		<u>138,659</u>	<u>-</u>	<u>138,659</u>	<u>139,046</u>	
4.3	OTHER INCOME	Unrestricted Funds	Restricted Funds	2022	2021	
		€	€	€	€	
	Bank Interest Received	-	-	-	10	
5.	EXPENDITURE					
5.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2022	2021
		€	€	€	€	€
	Raising funds	<u>59,363</u>	<u>-</u>	<u>1,817</u>	<u>61,180</u>	<u>-</u>
5.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021
		€	€	€	€	€
	Information and Advocacy Service	180,807	-	23,265	204,072	175,061
	Independent Law Centre	257,752	-	18,612	276,364	209,169
	Integration Programme	623,002	-	51,182	674,184	671,074
	Communication and Advocacy	107,331	-	7,755	115,086	59,506
	Ukraine Response	461,850	-	51,182	513,032	-
	Governance Costs (Note 5.3)	5,428	-	1,286	6,714	5,302
		<u>1,636,170</u>	<u>-</u>	<u>153,282</u>	<u>1,789,452</u>	<u>1,120,112</u>

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

continued

for the financial year ended 31 December 2022

<b>5.3 GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€	€
Finance costs	-	-	1,286	1,286	797
Audit Fees	5,428	-	-	5,428	4,505
	<u>5,428</u>	<u>-</u>	<u>1,286</u>	<u>6,714</u>	<u>5,302</u>
<b>5.4 SUPPORT COSTS</b>	<b>Cost of Raising Funds</b>	<b>Charitable Activities</b>	<b>Governance Costs</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€	€
Communication and Advocacy	-	7,755	-	7,755	-
Ukraine Response	-	51,182	-	51,182	-
Fundraising	1,817	-	1,286	3,103	-
Support - Irish Refugee Centre Core	-	-	-	-	99,659
Independent Law Centre	-	18,612	-	18,612	-
Drop in Centre	-	23,265	-	23,265	-
Integration Programme	-	51,182	-	51,182	-
	<u>1,817</u>	<u>151,996</u>	<u>1,286</u>	<u>155,099</u>	<u>99,659</u>
<b>6. ANALYSIS OF SUPPORT COSTS</b>	<b>Basis of Apportionment</b>			<b>2022</b>	<b>2021</b>
				€	€
Communication and Advocacy	5% - Percentage of staff per activity area			7,755	-
Ukraine Response	33% - Percentage of staff per activity area			51,182	-
Fundraising	2% - Percentage of staff per activity area			3,103	-
Support - Irish Refugee Centre Core	Percentage of staff per activity area			-	99,659
Independent Law Centre	12% - Percentage of staff per activity area			18,612	-
Drop in Centre	15% - Percentage of staff per activity area			23,265	-
Integration Programme	33% - Percentage of staff per activity area			51,182	-
				<u>155,099</u>	<u>99,659</u>
<b>7. NET INCOME</b>				<b>2022</b>	<b>2021</b>
				€	€
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				3,308	1,938
Auditor's remuneration:					
- audit services				5,428	4,505
				<u>5,428</u>	<u>4,505</u>

**Irish Refugee Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**8. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	2022 Number	2021 Number
Employees	43	21
The staff costs comprise:	2022 €	2021 €
Wages and salaries	1,249,183	704,271
Social security costs	135,059	74,228
Pension costs	25,058	21,529
	<b>1,409,300</b>	<b>800,028</b>

**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:

	Number of Employees	Number of Employees
€60,000-€70,000	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 €62,609 (€57,923 in 2021).

**10. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 January 2022	61,467	61,467
Additions	9,139	9,139
At 31 December 2022	70,606	70,606
<b>Depreciation</b>		
At 1 January 2022	52,518	52,518
Charge for the financial year	3,308	3,308
At 31 December 2022	55,826	55,826
<b>Net book value</b>		
At 31 December 2022	14,780	14,780
At 31 December 2021	8,949	8,949

# Irish Refugee Council

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

<b>11. DEBTORS</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Other debtors	18,998	25,279
Prepayments	11,470	8,994
Accrued Income	120,638	40,754
	<b>151,106</b>	<b>75,027</b>
<b>12. CREDITORS</b>	<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation and social security costs	35,367	19,528
Other creditors	-	7,592
Accruals	31,022	36,975
Deferred Income	737,739	576,938
	<b>804,128</b>	<b>641,033</b>
<b>13. State Funding</b>		
<b>13.1 - Agency</b>	<b>Pobal</b>	
Sponsoring Government Department	Department of Rural & Community Development	
Grant Programme	Scheme to Support National Organisations in the Community & Voluntary sector (SSNO 3)	
Purpose of the Grant	Core funding for positions of CEO, Finance Manager, Resettlement Officer, Communications Officer, Drop In Centre Triage Assistant and overheads	
Term	3 years July 2019 - June 2022	
Total Fund	€269,964	
Expenditure	€54,826	
Fund deferred or due at financial year end	€ Nil	
Received in the financial year	€57,610	
Grants taken to income in the period	€54,826	
Capital Grant	€Nil	
Restriction on use	Programme delivery & Salaries, Programme Costs & Direct Overheads	
<b>13.2 - Agency</b>	<b>Pobal</b>	
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	
Total Grant	€268,298	
Expenditure	€39,029	
Fund deferred or due at financial year end	€5,115	
Received in the financial year	€44,144	
Grants taken to income in the period	€39,029	
Capital Grant	€Nil	
Restriction on use	Programme delivery & Salaries, Programme Costs & Direct Overheads	



# Irish Refugee Council

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 13.3 - 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

European Commission

European Social Fund (ESF)

Funding a programme for supporting women in the asylum process to access employment

3 years (3 October 2019 - 30 September 2022)

€394,799

€90,800

-€45,429

€ Nil

€90,800

€Nil

Programme delivery & Programme Costs.

### 13.4 - 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 Justice

Office of the Promotion of Migrant Integration

Community Integration Fund

Supporting women in Direct Provision to participate in the 2022 Dublin marathon

1 July 2020 - 30 June 2022

€5,000

€Nil

€5,000

€5,000

€Nil

€Nil

Programme delivery & Programme Costs

### 13.5 - 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

Office of the Promotion of Migrant Integration

Community Integration Fund

Supporting IRC youth work (Connections project)

24 September 2021- 20 April 2022

€5,000

€5,000

€ Nil

€ Nil

€5,000

€ Nil

Programme delivery - Salaries, Programme Costs & Direct Overheads

### 13.6 - 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

Irish Refugee Protection Programme

Regional Support Organisation funding

Funding to support implementation of the Community Sponsorship Programme - Area 1

2 years (1 January 2021 - 31 December 2022)

€149,203

€74,949

-€5,069

€64,000

€74,949

€Nil

Programme delivery - Salaries, Programme Costs & Direct Overheads

**Irish Refugee Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**13.7 - 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 Rural & Community Development (managed by Pobal)  
Irish Refugee Protection Programme  
Regional Support Organisation funding  
Funding to support implementation of the Community Sponsorship Programme - Area 7  
2 years (1 January 2021 - 31 December 2022)  
€70,797  
€32,711  
-€17,266  
€ Nil  
€32,711  
€ Nil  
Programme delivery - Salaries, Programme Costs & Direct Overheads

**14. RESERVES**

	2022 €	2021 €
At 1 January 2022	648,460	524,334
(Deficit)/Surplus for the financial year	(73,000)	124,126
At 31 December 2022	575,460	648,460

**15. FUNDS**

**15.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2021	250,585	273,749	524,334
Movement during the financial year	199,248	(75,122)	124,126
At 31 December 2021	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

**15.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
<b>Restricted funds</b>					
Restricted	198,627	1,151,044	1,234,467	-	115,204
<b>Unrestricted funds</b>					
Unrestricted General	449,833	626,588	616,165	-	460,256
<b>Total funds</b>	648,460	1,777,632	1,850,632	-	575,460

**15.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	-	803,420	(688,216)	115,204
Unrestricted general funds	14,780	561,388	(115,912)	460,256
	14,780	1,364,808	(804,128)	575,460

**Irish Refugee Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**16. 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.

**17. CAPITAL COMMITMENTS**

The charity had no material capital commitments at the financial year-ended 31 December 2022.

**18. CONTINGENT LIABILITIES**

The company had no contingent liabilities at the 31st December 2022. (2021: €nil)

**19. OPERATING LEASE COMMITMENTS**

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

	2022 €	2021 €
Payable on leases in which the commitment expires within:	-	-
One year	-	-
Two to five years	-	-
More than five years	436,800	466,800
	<u>436,800</u>	<u>466,800</u>

**20. 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.

**21. 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 2022.

**22. CASH AND CASH EQUIVALENTS**

	2022 €	2021 €
Cash and bank balances	893,124	884,939
Cash equivalents	320,578	320,578
	<u>1,213,702</u>	<u>1,205,517</u>

**23. POST-BALANCE SHEET EVENTS**

The Board of Irish Refugee Council have considered the impact on the organisation of the events subsequent to the balance sheet date, in particular the risks associated with the Covid-19 pandemic which it considered to be a non-adjusting event. The Board state that following their review, Irish Refugee Council have no current going concern issues and expect the Charity to remain viable and solvent for the foreseeable future.

**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 5 September 2023.

**IRISH REFUGEE COUNCIL**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**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 2022

	<b>Schedule</b>	<b>2022 €</b>	<b>2021 €</b>
Income		1,777,632	1,244,228
Charitable activities and other expenses	1	<u>(1,850,632)</u>	<u>(1,120,112)</u>
		(73,000)	124,116
Miscellaneous income	2	<u>-</u>	<u>10</u>
<b>Net (deficit)/surplus</b>		<u><b>(73,000)</b></u>	<u><b>124,126</b></u>

# Irish Refugee Council

## SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

### SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Expenses</b>		
Wages and salaries	1,239,104	697,029
Employer PRSI	135,059	74,228
Staff defined contribution pension costs	25,058	21,529
Staff training	9,244	6,697
Intern Costs	887	3,124
Staff Recruitment	540	1,197
Education Fund expenditure	43,875	42,141
Education Fund expenditure on student travel costs	10,079	7,242
Conference expenses	17,230	-
Interpretation costs	12,888	10,917
Rent payable	15,000	15,000
Insurance	8,759	8,447
Web costs	8,573	7,553
Light and heat	527	3,961
Cleaning	6,313	4,249
Property maintenance - Housing Programme	64,251	21,650
Repairs & maintenance - Equipment	23,189	22,964
Hardware for supporting education & employment	-	61,703
Printing, postage and stationery	30,163	17,519
Photocopier & printer leases	4,940	2,339
Telephone	10,247	10,435
Travelling and subsistence	21,238	2,080
Legal & professional fees	132,006	63,829
Auditor's/Independent Examiner's remuneration	5,428	4,505
Bank charges	1,216	1,146
General expenses	17,767	3,699
Subscriptions	3,743	2,991
Depreciation	3,308	1,938
	<u>1,850,632</u>	<u>1,120,112</u>

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

for the financial year ended 31 December 2022

	2022 €	2021 €
Miscellaneous Income		
Bank Interest	-	10