

**Immigrant Council of Ireland**  
*(Company limited by guarantee and not having  
share capital)*

Directors' report and audited financial statements

**Year ended 31 December 2020**

***CHY (Revenue) number: CHY 16908***

# Immigrant Council of Ireland

## Directors' report and financial statements

<i>Contents</i>	<i>Page</i>
Directors and other information	1
Directors' report	2
Statement of directors' responsibilities in respect of the directors' report and the audited financial statements	8
Independent auditor's report to the members of Immigrant Council of Ireland	9
Statement of financial activities including income and expenditure account	12
Balance sheet	13
Cash flow statement	14
Notes forming part of the financial statements	15

# Immigrant Council of Ireland

## Directors and other information

<b>Directors</b>	Roja Fazaeli (Chairperson) Frank Allen Philip Berman (resigned 26 June 2020) Olive Corbett John Cunningham Sr. Stanislaus Kennedy Hugh Quigley Naghmeh Reilly Rose Wall
<b>Secretary</b>	Stephen Burke
<b>Registered office</b>	7 Red Cow Lane Smithfield Dublin 7 D07 XN29
<b>Auditor</b>	KPMG Statutory Auditor Chartered Accountants 85 South Mall Cork
<b>Banker</b>	Bank of Ireland College Green Dublin 2
<b>Solicitor</b>	Daly, Lynch, Crowe & Morris Solicitors The Corn Exchange Burgh Quay Dublin 2
<b>CHY (Revenue) number</b>	CHY 16908
<b>Registered charity number</b>	20061982
<b>Registered company number</b>	412824

# Immigrant Council of Ireland

## Directors' report

### **Principal activities, business review and future developments**

The Immigrant Council of Ireland Company Limited by Guarantee ('Immigrant Council of Ireland') is an Irish Company incorporated under the Companies Act, on 20 December 2005. It is a Company limited by guarantee and does not have a share capital. It is governed by a Memorandum & Articles of Association which was last amended at an Annual General Meeting on 7 November 2016.

Granted charitable status by the Revenue Commissioners under CHY No 16908, the Immigrant Council of Ireland is a national Non-Governmental Organisation and Independent Law Centre addressing the needs of migrants and their families.

The Council supports integration, promotes rights and entitlements, offers a free information service, is an Independent Law Centre providing free-of-charge legal representation to its clients and uses its research and case work as a pro-active advocate for positive policy and legislative change.

Through its frontline service provision, the Immigrant Council has identified particularly vulnerable groups of migrants in need of specialist supports, including people who have experienced domestic violence, racism or have been victims of trafficking for sexual exploitation.

### **Chairperson's statement**

2020 was a challenging year for so many, not just in Ireland but globally. The impact of the Covid19 pandemic on Irish life, including the operations of charitable organizations such as the Immigrant Council, was profound. All of the staff and interns of the Immigrant Council switched to remote working in March 2020 and remained so for the remainder of the year. I would like to take this opportunity to commend the entire staff of the Immigrant Council for the tremendous job done in adapting to this difficult environment and ensuring that the crucial services, projects and activities of the organization remained accessible and impactful throughout the year. I would also like to thank the board of directors of the Immigrant Council for their expert and supportive engagement in 2020, and for their careful vigilance to ensure that the Immigrant Council maintained its course.

Throughout the pandemic, our Helpline continued to answer queries from migrants navigating the increasingly complex immigration system, providing guidance and reassurance to over 5,000 migrants. The pandemic brought many government services to a halt. Our services continued to field queries from concerned migrants, helping to interpret the rapidly changing landscape of immigration rules as the State slowly moved to remote service delivery. Our Independent Law Centre continued to advance migrant rights, taking on 79 new legal cases in 2020 and continuing work on 70 cases that carried over from the year before including one case that went before the Supreme Court.

Despite lockdown, we continued engaging migrant groups through virtual training programmes and educational workshops. In 2020, our team delivered training to almost 800 participants, covering a wide range of topics include diversity and anti-racism, immigration law, migrant voting rights, human trafficking, and much more.

Through remote working and leveraging technology, the Immigrant Council was able to continue collaborating with organizations both in Ireland and across the EU, building on existing partnerships such as our ASSIST and TRIPS projects which researched the needs of survivors of human trafficking following sexual exploitation.

# Immigrant Council of Ireland

## Directors' report *(continued)*

### **Chairperson's statement *(continued)***

And as we entered the first period of lockdown, voices crying out against injustice were heard around the world with the murder of George Floyd. Disbelief, anger and the demand for a better world saw the momentous rise in the Black Lives Matter movement which inspired conversations about racism and discrimination across the world. Ireland was no exception, with marches taking place in Dublin, Cork and many other towns and cities that continued important conversations about racism in this country. Our Anti-racism Support Service supported 57 people who experienced or witnessed racism in 2020, providing confidential emotional support and helping victims to understand their rights and their options for taking their complaints further.

While we reflect on these achievements of 2020, we know we must remain forward-facing. We look forward to again striving for progress for migrant rights in 2021 and beyond.

Dr. Roja Fazaeli  
Chairperson, Immigrant Council of Ireland

### **Furthering our public benefit**

The Immigrant Council of Ireland remains committed to achieving its goals in terms of Ireland's response to integration and combating racism and human trafficking as well as promoting the continued need for wholesale immigration reform.

We will continue to serve our clients and also learn from their experiences to bring about change and reforms which will benefit generations to come.

Resourcing our frontline services remains a priority to ensure our clients are offered every possible support and assistance.

It is clear across all areas of our organisation the need remains as great today as when we started 20 years ago.

The directors would particularly like to acknowledge the support of all funders in supporting our work.

### **Volunteers and supporters**

The board of directors would like to extend a very heartfelt thank you to all volunteers and supporters who gave their time, skills, effort and donations to the Immigrant Council in 2020. We could not have achieved all we did in 2020 without the valuable contribution of these volunteers and supporters.

### **The Immigrant Council of Ireland's Board, Officers and Management**

The Immigrant Council is governed by members of the Board who are elected for three-year terms, which are renewable. The directors, who are non-executive, represent a diverse range of relevant expertise. The Board meets at least five times each year and has responsibility for all the business of the organisation. The Board members do not receive any remuneration in respect of their services to the charity. The Board delegates the day-to-day management of the Immigrant Council to the CEO, Brian Killoran.

# Immigrant Council of Ireland

## Directors' report *(continued)*

### **The Immigrant Council of Ireland's Board, Officers and Management** *(continued)*

On appointment, directors receive briefing sessions and comprehensive briefing documents designed to familiarise them with the Charity's operations, management and governance structure and responsibilities.

<b>Board members</b>	<b>Meetings attended</b>
Roja Fazaeli (Chairperson)	6/6
Philip Berman (resigned 26 June 2020)	4/4
Olive Corbett (Treasurer)	5/6
John Cunningham	5/6
Sr. Stanislaus Kennedy	5/6
Hugh Quigley	5/6
Rose Wall	5/6
Naghmeh Reilly	6/6
Frank Allen	6/6
<b>Chief Executive Officer</b>	
Brian Killoran	
<b>Company Secretary</b>	
Aoife MacNamara (resigned 11 January 2021)	
Stephen Burke (appointed 11 January 2021)	

### **Governance and Finance Committee**

The role of the Governance & Finance Committee is to keep the financial management, audit, and governance of the Immigrant Council under review. This Committee is chaired by the Treasurer. The Committee meets at least four times a year in advance of Board meetings. The CEO and the Finance & Funding Manager attend the Committee meetings.

<b>Committee members</b>	<b>Meetings attended</b>
Olive Corbett (Chairperson)	4/4
Frank Allen	4/4

### **Nominations and Remuneration Committee**

The Board is supported by the Nominations and Remuneration Committee which conducts the CEO's appraisal, approves the hiring of new staff, keeps under review the employment terms and conditions of staff and assesses the structure, size and composition of the Board and the Sub-committees. The Committee meets formally at least once a year. The CEO attends the Committee meetings.

<b>Committee members</b>	<b>Meetings attended</b>
Roja Fazaeli (Chairperson)	2/2
John Cunningham	2/2
Sr. Stanislaus Kennedy	2/2

# Immigrant Council of Ireland

## Directors' report *(continued)*

### **Fundraising Committee**

The role of the Fundraising Committee is to develop, implement, monitor and evaluate a Funding Plan for the organisation, as well as to review potential merger and strategic partnership opportunities. It also assists the CEO to make decisions concerning fundraising and may be assigned ad-hoc tasks from time to time. The Committee meets formally at least twice a year. The CEO attends the Committee meetings.

<b>Committee members</b>	<b>Meetings attended</b>
Naghmeh Reilly (Chairperson)	3/3
Phillip Berman (resigned 26 June 2020)	1/1
Roja Fazaeli	2/3
Hugh Quigley	3/3

### **Governance**

The Immigrant Council of Ireland is committed to operating to high standards of good practice and transparency.

The Financial Statements are prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 ('Charities SORP'). We have always lodged our reports with the Companies Registration Office (CRO). We are registered and compliant with the Charities Regulatory Authority.

We comply with the Charities Regulator's 'Charities Governance Code', a code including seven principles of governance with which all charitable organisations in Ireland must comply. We have completed the mandatory compliance form and review annually to ensure continued compliance.

The Immigrant Council of Ireland is compliant with relevant Government Circulars, including Circular 44/2006, 'Tax Clearance Procedures, Grants, Subsidies and Similar type Payments'.

### **Risk policies**

The Board recognises the major risks to which the organisation could be exposed. The Immigrant Council considers risk not only in terms of safety and security of staff and clients but equally in terms of financial, operational, reputational, governance and other risks that might affect its ability to deliver a quality service for the public benefit. Such risks could also result in a decrease in income from sources including, foundations, statutory and charitable donations.

The directors are satisfied that policies and procedures are in place to understand and mitigate, where possible, exposure to major risks. A Risk Register is maintained which identifies key risks and controls that have been put in place to mitigate and manage these risks. Key risks facing the organisation are monitored and reviewed on an ongoing basis throughout the year.

### **Adequate accounting records**

The directors believe they have complied with the requirements of the Companies Act 2014, with regard to adequate accounting records, by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the organisation are maintained at Immigrant Council of Ireland, 7 Red Cow Lane, Smithfield, Dublin 7, D07 XN29.

# Immigrant Council of Ireland

## Directors' report *(continued)*

### **Relevant audit information**

The directors believe they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the organisation's statutory auditors are aware of that information. In so far as they are aware, there is no relevant audit information of which the organisation's statutory auditors are unaware.

### **Post balance sheet events**

There have been no events subsequent to the year-end which require any adjustment to or additional disclosure in the financial statements for the year.

### **Political contributions**

There were no political contributions during the year, and as a result no disclosures are required under the Electoral Act 1997.

### **Auditor**

KPMG, Chartered Accountants have expressed their willingness to remain in office and, in accordance with the Companies Act 2014, KPMG, Chartered Accountants will continue in office.

### **Going concern**

Based on the results for the year, the year end financial position and the approved 2021 budget, the Board of Directors believe the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason the Board continues to adopt the 'going concern' basis in preparing the financial statements.

### **Financial review and going concern**

The year 1 January 2020 to 31 December 2020 resulted in a surplus of €33,391 (2019: deficit of €14,897). Total income amounted to €893,550 during the year (2019: €1,001,064).

Despite the significant challenges posed by the Coronavirus pandemic, the Immigrant Council of Ireland managed to make a surplus in 2020. The directors continue to explore all potential options to secure additional funding, combined with potential cost saving measures, to ensure the sustainability of the organisation going forward.

### **Reserves**

In accordance with recommended best practice, each charity should have a reserves policy. The Immigrant Council 'unrestricted reserves' at 31 December 2020 are €468,606 (2019: €435,215). This is above the minimum required level of unrestricted reserves set out in the reserves policy of three months core expenditure plus closure costs.

# Immigrant Council of Ireland

## Directors' report *(continued)*

### Plans for future periods

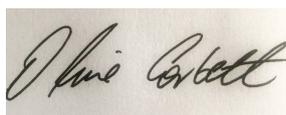
Looking to the future, the Immigrant Council of Ireland will continue to strive to achieve its strategic goals, including working to ensure migrants and their families get clear, accessible information and advice which will provide them with greater access to justice and inclusion; and to reform immigration legislation, immigration policy and systems affecting migrants and migration flows to create fair, transparent, inclusive immigration law and policy. We remain committed to attending to the special needs of migrants and their families, paying attention to the vulnerable and most marginalised, with a focus on women and children, to ensure they too can live lives free from violence and oppression. We will continue to enhance our role in shaping the narrative on migrant rights and play a leading role in supporting integration in Ireland and combating xenophobia and racism. The Immigrant Council of Ireland will also strive to maintain its position as an expert organisation, ensuring good governance and continued sustainability and effectiveness.

The wind up of the Atlantic Philanthropies in 2017 has meant the organisation has had to focus on identifying new funders. Navigating this territory while maintaining core services has been a challenge, but one we've risen to, identifying new funding streams and building stronger connections with existing funders, as well as building our internal fundraising capacity with appeals to supporters among the Irish public. The impact of Covid-19 in 2020 and 2021, not just on migrant communities and on the civil society sector, but on the Irish economy in general, will be monitored by the Immigrant Council and its board of directors. As most of the organisation's staff have worked remotely, in line with government guidelines, since the start of the pandemic, and the organisation will retain a blended approach of remote working and office based working once restrictions are removed, the Immigrant Council has moved from its old office on St. Andrew Street to a smaller office space on Red Cow Lane, Smithfield in July 2021. This move is being undertaken to achieve significant cost savings and to reflect the reality of this amended work approach. Going forward, good governance and the financial stability of the organisation remain a key priority for the organisation, as it strives to deliver innovative and targeted responses to the needs of migrant communities. The efforts of the organisation are needed now more than ever, as we look forward to building a more integrated society where racism is not tolerated, migrant rights are fulfilled and in which everyone, including those from a migrant background, is able to fulfil their potential.

On behalf of the board



Roja Fazaeli  
Chairperson



Olive Corbett  
Treasurer

6th September 2021

# Immigrant Council of Ireland

## Statement of directors' responsibilities in respect of the directors' report and the audited financial statements

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

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Charity and of its incoming resources and application of resources including its income and expenditure for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use 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.

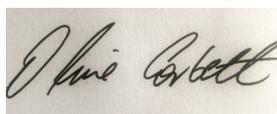
The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and its incoming resources and application of resources including its income and expenditure of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board



Roja Fazaeli  
Chairperson



Olive Corbett  
Treasurer

6th September 2021



**KPMG**  
**Audit**  
85 South Mall  
Cork  
T12 A3XN  
Ireland

## Independent auditor's report to the Members of Immigrant Council of Ireland

### Report on the audit of the financial statements

#### **Opinion**

We have audited the financial statements of Immigrant Council of Ireland ('the Charity') for the year ended 31 December 2020 set out on pages 12 to 26, which comprise the statement of financial activities including income and expenditure account, the balance sheet, the cash flow statement and related notes, including the summary of significant accounting policies set out in note 1. 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* issued in the United Kingdom by the Financial Reporting Council, including the requirements of the Charities Statement of Recommended Practice.

In our opinion:

- the financial statements give a true and fair view of the state of the Charity's affairs as at 31 December 2020 and of its incoming resources and application of resources including its income and expenditure for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, including the requirements of the Charities Statement of Recommended Practice; and
- the financial statements 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 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 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.



## Independent auditor's report to the Members of Immigrant Council of Ireland (continued)

### Report on the audit of the financial statements (continued)

#### **Other information**

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the Director's report. The financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Based solely on our work on the other information undertaken during the course of the audit, we report that:

- we have not identified material misstatements in the directors' report;
- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

#### **Opinions on other matters prescribed by the Companies Act 2014**

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

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

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 made. We have nothing to report in this regard.



## Independent auditor's report to the Members of Immigrant Council of Ireland (continued)

### **Respective responsibilities and restrictions on use**

#### ***Responsibilities of trustees 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 including being satisfied that they give a true and fair view; 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; 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 fuller description of our responsibilities is provided on IAASA's website at <http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/Description-of-the-auditor-s-responsibilities-for>.

#### ***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.

Karen Conboy  
for and on behalf of  
**KPMG**  
Chartered Accountants, Statutory Audit Firm  
85 South Mall  
Cork

6 September 2021

# Immigration Council of Ireland

## Statement of financial activities including income and expenditure account for the year ended 31 December 2020

	Note	2020 €	2020 €	2020 €	2019 €
		Unrestricted funds	Restricted funds	Total funds	Total funds
<b>Income and endowments from:</b>					
Donations and legacies	4a	117,806	80,000	197,806	206,136
Charitable activities	4b	114,860	580,597	695,456	794,928
Other trading activities	4d	288	-	288	-
<b>Total</b>		<b>232,954</b>	<b>660,597</b>	<b>893,550</b>	<b>1,001,064</b>
<b>Expenditure on:</b>					
Raising funds	5a	18,744	28,117	46,861	29,953
Charitable activities	5a/5b	163,978	649,320	813,298	986,008
<b>Total</b>		<b>580,597</b>	<b>580,597</b>	<b>860,159</b>	<b>1,015,961</b>
<b>Net income/(expenditure)</b>		<b>50,231</b>	<b>(16,840)</b>	<b>33,391</b>	<b>(14,897)</b>
Taxation		-	-	-	-
<b>Net income/(expenditure) after taxation</b>		<b>50,231</b>	<b>(16,840)</b>	<b>33,391</b>	<b>(14,897)</b>
<b>Transfer between funds</b>		<b>(16,840)</b>	<b>(16,840)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>33,391</b>	<b>-</b>	<b>33,391</b>	<b>(14,897)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		435,215	-	435,215	450,112
Total funds carried forward		468,606	-	468,606	435,215

All income relates to continuing activities.

# Immigration Council of Ireland

## Balance sheet

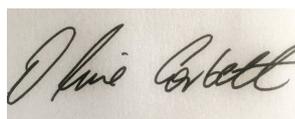
as at 31 December 2020

	Note	2020 €	2019 €
<b>Fixed assets</b>			
Tangible assets	6	31,245	13,420
		<hr/>	<hr/>
		31,245	13,420
		<hr/>	<hr/>
<b>Current assets</b>			
Debtors	7	105,229	169,362
Short term deposits	8	330,042	330,042
Cash and cash equivalents	8	441,143	563,825
		<hr/>	<hr/>
<b>Total current assets</b>		876,414	1,063,229
<b>Current liabilities</b>			
<b>Creditors:</b> amounts falling due within one year	9	(439,053)	(641,434)
		<hr/>	<hr/>
<b>Net current assets</b>		437,361	421,795
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		468,606	435,215
		<hr/>	<hr/>
<b>Net assets</b>		468,606	435,215
		<hr/>	<hr/>
<b>Represented by</b>			
Unrestricted fund	11	468,606	435,215
Restricted fund		-	-
		<hr/>	<hr/>
<b>Total funds</b>		468,606	435,215
		<hr/>	<hr/>

On behalf of the board



Roja Fazaeli  
Chairperson



Olive Corbett  
Treasurer

# Immigration Council of Ireland

## Cash flow statement

for the year ended 31 December 2020

	2020 €	2019 €
<b>Cash flows from operating activities</b>		
Net income/(expenditure) for the reporting period as per the statement of financial activities	<b>33,391</b>	(14,897)
<i>Adjustments for:</i>		
Depreciation charges	<b>12,253</b>	4,451
Interest receivable	-	-
Release of provision	-	-
	<b>12,253</b>	4,451
(Increase)/decrease in trade and other debtors	<b>64,134</b>	47,786
(Decrease)/increase in trade and other creditors	<b>(202,381)</b>	78,292
<b>Net cash from operating activities</b>	<b>(92,603)</b>	115,632
<b>Cash flows from investing activities</b>		
Interest received		-
Acquisition of tangible fixed assets	<b>(30,079)</b>	(6,403)
<b>Net cash from investing activities</b>	<b>(30,079)</b>	(6,403)
<b>Net cash from financing activities</b>	-	-
Change in cash and cash equivalents in the reporting year	<b>(122,682)</b>	109,229
Cash and cash equivalents at the beginning of the reporting year	<b>893,867</b>	784,638
<b>Cash and cash equivalents at the end of the reporting year</b>	<b>771,185</b>	893,867
<b>Represented by;</b>		
Short term deposit	<b>330,042</b>	330,042
Cash at the bank	<b>441,143</b>	563,825

# Immigration Council of Ireland

## Notes

*forming part of the financial statements*

### **1 Accounting policies**

Immigrant Council of Ireland (“the Company”) is a Company limited by shares and incorporated and domiciled in Ireland.

These financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (“FRS 102”). The financial statements have also been prepared in compliance with the methods and principles of accounting and reporting by charities: statement of recommended practice in accordance with FRS 102 (Charities SORP 2019) and Irish Company Law.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

The financial statements have been prepared for the year ended 31 December 2020. As such, comparative amounts presented in the financial statements (including the related notes) represent a period of twelve months ended 31 December 2019.

#### **1.1 Measurement**

The financial statements are prepared on the historical cost basis. Immigrant Council of Ireland meets the definition of a public benefit entity under FRS 102, where assets and liabilities are initially recognised at historic cost on transaction value unless otherwise stated.

#### **1.2 Going concern**

The directors have a reasonable expectation that the entity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Reporting currency**

The financial statements have been prepared in Euro, which is the functional currency of the Company.

#### **1.4 Income recognition**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been satisfied, it is probable that the economic benefits associated with the transaction or gift will flow to the charity and the monetary value or amount of the income can be measured reliably and the costs to complete the transaction can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income that has not yet met the requirement but has been received is recognised as deferred income until the criteria is met. Income due but not yet received at the year-end is included in debtors on the balance sheet until received.

# Immigration Council of Ireland

## Notes *(continued)*

### 1 **Accounting policies** *(continued)*

#### 1.5 **Debtors**

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the Charity, but not yet received at year end, is included in debtors.

#### 1.6 **Accounting for income**

Unrestricted funds are available to spend on activities that further any of the charitable purposes of the charity. Such funds may be held to finance working capital on projects which the Company may become involved in. Restricted funds are donations which the donor has specified to be solely used for a particular area of the charity's work or special projects being undertaken by the charity. Such purposes are within the overall aims of the organisation. Income is always restricted to the purpose to which the donation grant was awarded.

#### 1.7 **Liability and expenditure recognition**

A liability and related expenditure must be recognised once there is a legal or constructive obligation to make a payment to a third party as a result of a past event, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured or estimated reliably. Expenses are recognised on an accruals basis.

Expenditure is classified under the following activity headings:

- Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities and non-charitable trading activities.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aim for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Other expenditure represents those items that do not fall into either of the above two headings.

#### 1.8 **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation.

Fixtures and fittings are depreciated over their useful life of eight years. Office equipment is depreciated at 30% per annum.

#### 1.9 **Government grants**

Government grants are included within accruals and deferred income in the balance sheet and credited to the statement of financial activities over the expected useful lives of the assets to which they relate or in periods in which the related costs are incurred.

#### 1.10 **Employee benefits**

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the statement of financial activities in the period in which they fall due.

# Immigration Council of Ireland

## Notes (continued)

### 1 Accounting policies (continued)

#### 1.11 Provisions

A provision is recognised in the balance sheet when the Company has a present legal or constructive obligation as a result of a past event, that can be reliably measured and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

#### 1.12 Taxation

The Company is recorded by the Revenue Commissioners as established for charitable purposes only and accordingly is exempt from corporation tax in the Republic of Ireland provided its income is supplied for charitable purposes. Irrecoverable VAT is expensed as incurred.

#### 1.13 Donated goods, facilities and services

Donated goods, facilities and services are measured and included in the accounts on the basis of the value of the gift to the Charity. Value to the Charity is the amount that the Charity would pay in the open market for an alternative item that would provide a benefit to the Charity equivalent to the donated item.

2 Statutory and other information	2020 €	2019 €
Auditor's remuneration*	-	-
	=====	=====

\*The auditor has waived fees of €7,500 in respect of the year ended 31 December 2020 (2019: €7,500).

### 3 Taxation

No charge to taxation arises as the Company was granted charitable status by the Revenue Commissioners.

# Immigration Council of Ireland

## Notes (continued)

### 4a Donations and legacies income

		2020	2020	2019	2019
		€	€	€	€
		Unrestricted	Restricted	Unrestricted	Restricted
Funder	Purpose				
Law Centre for Children		-	-	65,000	-
Legacies		-	-	30,000	-
Religious Sisters of Charity	Anti-trafficking	-	80,000	-	80,000
Social Innovations Foundation Ireland		50,000	-	-	-
Donations of Services	See note 13	26,369	-	26,888	-
Other donations		41,437	-	3,719	529
<b>Total donations and legacies income</b>		<b>117,806</b>	<b>80,000</b>	125,607	80,529

### 4b Reconciliation of charitable activities (restricted) cash received during the year 2020 to charitable activities income recorded in the Statement of Financial Activities for the year ended 31 December 2020

The 'opening balance' column in the below table represents restricted grant debtors and deferred income included in the balance sheet as at 31 December 2019. The 'closing balance' column represents restricted grant debtors and deferred income included in the balance sheet as at 31 December 2020. The 'net cash receipts' column is the actual cash amount of restricted grants for charitable activities received during the year 2020. The total income' column is the amount of unrestricted grants income for charitable activities included in the statement of financial activities for the year ended 31 December 2020.

# Immigration Council of Ireland

Notes (continued)

## 4b Reconciliation of charitable activities income

	2020 €	2020 €	2020 €	2020 €	2019 €
	Opening Balance	Net cash receipts	Closing balance	Total income	Total income
<b>Charitable activities - income restricted</b>					
<b>Irish Statutory Bodies</b>					
Citizens Information Board (includes training income)	-	68,000	-	68,000	68,489
Dublin City Council	-	-	-	-	6,385
Fingal County Council	(19,928)	19,928	-	-	19,928
Dept. of Environment Community and Local Government (Pobal – SSNO)	-	77,853	-	77,853	76,480
Dept. of Housing, Planning and Local Government (MEEP project)	4,822	24,090	(15,476)	13,436	3,128
Department of Finance: Temporary Wage Subsidy Scheme	-	31,602	-	31,602	-
Dún Laoghaire–Rathdown County Council	-	(1,500)	-	(1,500)	-
Department of Justice: Anti-trafficking training	-	35,000	(35,000)	-	-
<b>European Commission Statutory Bodies</b>					
Department of Justice & Equality (Asylum, Migration & Integration Fund 'Integration Hub' project)	(8,448)	16,563	-	8,115	16,737
Department of Justice & Equality (Asylum, Migration & Integration Fund 'Integration Hub II' project)	69,033	-	(36,807)	32,226	2,217
EC: 'Disrupt Demand for Sex Trafficking'	-	-	-	-	6,097
EC: 'Gender Specific Legal Assistance and Integration Support for Third County National Female Victims of Trafficking'	53,195	-	25,429	78,624	65,645
European Web Site on Integration	(9,803)	7,038	9,460	6,695	5,278
EC: Fair Plus: 'Fostering Access to Immigrant's Rights: Practical Training for Lawyers and Judges'	39,134	-	(26,560)	12,574	6,403
EC: 'TRIPS identification of Trafficked International Protection Beneficiaries Special Needs'	49,714	-	(30,533)	19,181	-

# Immigration Council of Ireland

Notes (continued)

## 4b Reconciliation of charitable activities income (continued)

	2020 €	2020 €	2020 € Closing balance (Deferred income)/ debtors	2020 € Total income	2019 € Total income
	Opening balance	Net cash receipts			
<b>Other non-statutory grants</b>					
Community Foundation for Ireland	-	15,000	(15,000)	-	26,084
Football Association of Ireland	4,600	-	(4,600)	-	-
Organisation for Security and Cooperation in Ireland	396,960	-	-	-	(208)
The Tony Ryan Trust	-	-	-	-	53,857
Tomar Trust	180,000	-	-	180,000	180,000
University College Dublin	(12,500)	15,000	2,334	4,834	12,500
US Kind	34,144	60,450	(45,980)	48,614	6,832
Other grants	-	342	-	342	4,419
<b>Total charitable activities - income restricted</b>	<b>383,964</b>	<b>354,366</b>	<b>(157,733)</b>	<b>580,597</b>	<b>560,273</b>
<b>Charitable activities - income unrestricted</b>					
Pobal: Dept. of Rural and Community Development - Government Stability Scheme	-	108,308	-	108,308	-
Other	-	6,551	-	6,551	234,655
<b>Total charitable activities - income unrestricted</b>	<b>-</b>	<b>114,860</b>	<b>-</b>	<b>114,860</b>	<b>234,655</b>

# Immigration Council of Ireland

## Notes (continued)

### 4c Pobal

Pobal (Department of Rural and Community Development), under the Scheme to Support National Organisations (SSNO) in the Community and Voluntary Sector 2019-2022, granted the Immigrant Council €233,558 for the period July 2019 to June 2022. The purpose of the funding is to contribute towards payroll costs of two core positions, namely the Managing Solicitor and Information Services Coordinator.

In addition, Pobal (Department of Rural and Community Development), under the Stability Scheme for Community and Voluntary, Charity and Social Enterprise Organisations, granted the Immigrant Council €108,308 for 2020 to help it deal with the drop in fundraising income due to the impact of the Coronavirus.

<b>4d Income from other trading activities</b>	<b>2020</b>	2019
	€	€
Fundraising income	<b>288</b>	-
	<hr/>	<hr/>
<b>Total other trading activities</b>	<b>288</b>	-
	<hr/> <hr/>	<hr/> <hr/>

<b>5a Resources expended</b>	<b>2020</b>	2019
	€	€
Expenditure on raising funds	<b>46,861</b>	29,953
Expenditure on charitable activities	<b>813,298</b>	986,008
	<hr/>	<hr/>
<b>Total expenditure</b>	<b>860,159</b>	1,015,961
	<hr/> <hr/>	<hr/> <hr/>

Included in the resources expended on charitable activities are payroll costs of €648,812 (2019: €665,081).

	<b>2020</b>	2019
	€	€
Wages and salaries	<b>579,680</b>	587,378
Employer's PRSI	<b>55,832</b>	59,878
Pension costs	<b>13,300</b>	17,825
	<hr/>	<hr/>
	<b>648,812</b>	665,081
	<hr/> <hr/>	<hr/> <hr/>

The average number of persons employed during the year was as follows:

	<b>2020</b>	2019
Employees	<b>14</b>	14
	<hr/> <hr/>	<hr/> <hr/>

The Company made redundancy payments totalling €Nil (2019: €Nil) during the year.

# Immigration Council of Ireland

## Notes (continued)

<b>5a Resources expended (continued)</b>	<b>2020</b> €	<b>2019</b> €
The number of higher paid employees was:		
€60,000 - €70,000	1	2
€70,000 - €80,000	1	1
	<hr/>	<hr/>
<b>Total</b>	<b>2</b>	<b>3</b>
	<hr/> <hr/>	<hr/> <hr/>

The total amounts paid to key management personnel (the CEO), including employers' pensions, was €75,362 (2019: €78,750).

The directors received no remuneration in the current or the prior year.

## 5b Restricted and unrestricted expenditure on charitable activities

	<b>Direct costs</b> <b>2020</b> €	<b>Support and governance costs</b> <b>2020</b> €	<b>Total costs</b> <b>2020</b> €	<b>Total costs</b> <b>2019</b> €
Charitable activities expenditure restricted	534,283	115,037	649,320	739,535
Charitable activities expenditure unrestricted	85,013	78,965	163,978	249,473
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total charitable activities expenditure</b>	<b>619,296</b>	<b>194,002</b>	<b>813,298</b>	<b>986,008</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## 5c Support and governance costs

Support costs are the costs of running the Finance, Administration and CEO department. The costs of running the department include staff costs. Governance costs include the cost of running Board meetings, costs associated with legal and statutory requirements and an apportionment of staff time involved in supporting governance activities. Support and governance costs are apportioned across funding streams/activities based on the total expenditure of each activity as a percentage of the total expenditure of the organisation.

<b>Activity</b>	<b>Cost driver</b>	<b>Support costs</b> <b>2020</b> €	<b>Governance costs</b> <b>2020</b> €	<b>Total costs</b> <b>2020</b> €	<b>Total costs</b> <b>2019</b> €
Finance, administration and CEO costs	Expenditure	165,629	28,373	194,002	163,247
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total support and governance costs</b>		<b>165,629</b>	<b>28,373</b>	<b>194,002</b>	<b>163,247</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# Immigration Council of Ireland

## Notes (continued)

6 Tangible fixed assets	Fixtures and fittings €	Office equipment €	Total €
<b>Cost</b>			
Opening cost	23,345	63,169	86,514
Additions	-	30,079	30,079
<b>At end of year</b>	<b>23,345</b>	<b>93,248</b>	<b>116,593</b>
<b>Depreciation</b>			
At beginning of year	18,794	54,300	73,094
Charge for year	569	11,685	12,254
<b>At end of year</b>	<b>19,363</b>	<b>65,985</b>	<b>85,348</b>
<b>Carrying value</b>			
<b>At 31 December 2020</b>	<b>3,982</b>	<b>27,263</b>	<b>31,245</b>
At 31 December 2019	4,551	8,869	13,420
<b>7 Debtors</b>			
		<b>2020</b>	2019
		€	€
Prepayments		<b>15,803</b>	14,004
Trade and other debtors		<b>89,426</b>	155,358
<b>At end of year</b>		<b>105,229</b>	169,362

All amounts included within debtors fall due within one year. Trade debtors relate to grant income debtors and receivables for legal fees where costs have been awarded in 2020.

# Immigration Council of Ireland

## Notes (continued)

<b>8 Cash</b>	<b>2020</b>	2019
	€	€
Cash at bank current account and cash in hand	<b>441,143</b>	563,825
Cash at bank deposit account (Instant Access)	<b>330,042</b>	330,042
	<hr/>	<hr/>
<b>At end of year</b>	<b>771,185</b>	893,867
	<hr/> <hr/>	<hr/> <hr/>
Of which restricted cash		
Funds held on behalf of other charities	<b>63,898</b>	110,908
Deferred income	<b>247,216</b>	437,314
	<hr/>	<hr/>
	<b>311,114</b>	548,645
	<hr/> <hr/>	<hr/> <hr/>
Of which unrestricted cash	<b>460,071</b>	345,645
	<hr/> <hr/>	<hr/> <hr/>
<b>9 Creditors: amounts falling due within one year</b>	<b>2020</b>	2019
	€	€
Payroll taxes payable	<b>16,498</b>	14,132
Creditors	<b>2,896</b>	2,220
Accruals	<b>108,545</b>	76,860
Deferred Income – note A	<b>247,216</b>	437,314
Funds held on behalf of other charities – note 9a	<b>63,898</b>	110,908
	<hr/>	<hr/>
	<b>439,053</b>	641,434
	<hr/> <hr/>	<hr/> <hr/>

### Note A

The Company received grants during the prior year that it deferred to future periods in accordance with the terms of the grants received.

# Immigration Council of Ireland

## Notes (continued)

### 9a Funds held on behalf of other charities

As the lead partner on projects (European Commission funded and other) the Immigrant Council sometimes holds funds on behalf of partner organisation involved in projects. As at the end of December 2020, funds held on behalf of other charities amounted to €63,898 (2019: €110,908). A record of all funds kept on behalf of other charities is maintained on the creditors account. The calculation of 'unrestricted reserves' excludes these funds.

#### Funds held per Project and Charity as at 31 December 2020

	2020	2019
	€	€
<b>Study examining campaign strategies in Member States to introduce legislative measures to discourage for sex trafficking – funded by the European Commission</b>		
Exit - Pois Prostitutiostary	-	-
Institute for Feminism and Human Rights	-	-
Klaipeda Social and Psychological Services	-	-
Mouvement du Nid	-	-
Mediterranean Institute for Gender Studies	-	(644)
<b>Beyond Exploitation funded by The Community Foundation for Ireland</b>		
National Women's Council	11,000	-
Ruhama	7,000	-
<b>HSE funded by the Community Foundation for Ireland</b>		
Health Service Executive	501	501
<b>'Gender Specific Legal Assistance and Integration Support for Third County National Female Victims of Trafficking for Sexual Exploitation' funded by the European Commission</b>		
Be Free Societa Cooperativa Sociale	12,026	24,051
Justright Scotland	-	26,997
Solwodi Deutschland Ev	13,065	26,130
Surt, Fundacio De Dones Fundacio Privada	12,563	25,126
Reseau Europeen Des Femmes Migrants	6,900	6,900
<b>Department of Justice and Equality (Asylum, Migration and Integration Fund 'Integration Hub')</b>		
Places of Sanctuary	843	1,847
	<hr/>	<hr/>
	<b>63,898</b>	<b>110,908</b>
	<hr/> <hr/>	<hr/> <hr/>

# Immigration Council of Ireland

## Notes (continued)

### 10 Guarantee liability

The guarantee of each member of the Company is limited to €1 per member of the charity. The Company has no share capital.

<b>11 Accumulated surplus</b>	<b>2020</b>	<b>2019</b>
	€	€
Opening balance	<b>435,215</b>	450,112
Net movement in funds	<b>33,391</b>	(14,897)
<b>Closing balance</b>	<b>468,606</b>	435,215

### 12 Related party transactions

See total amounts paid to key management personnel in note 5a.

In 2020, there were no payments made to Board members including the reimbursement of expenses (2019: €Nil).

<b>13 Donated goods, facilities and services, including volunteers</b>	<b>2020</b>	<b>2019</b>
	€	€
Seconded staff	<b>2,719</b>	19,388
Donation of service: Audit	<b>7,500</b>	7,500
Donation of goods: Laptops	<b>16,150</b>	-
<b>Total value of donated goods and services</b>	<b>26,369</b>	26,888

The Charity has also benefitted from the contribution of unpaid general volunteers. The volunteers worked in the Integration Department. As placing a monetary value on this contribution presents significant difficulties, the Charity has not recognised this donation in its accounts.

### 14 Events after the reporting year

There have been no events since the year end which would require adjustments to or disclosure in the financial statements.

### 15 Approval of financial statements

The financial statements were approved by the directors on 6<sup>th</sup> September, 2021.