

INTERNATIONAL RESCUE COMMITTEE, U.K

England & Wales · Charity number 1065972

Details

Other names	IRC EUROPE, INTERNATIONAL RESCUE COMMITTEE, IRC, IRC-UK
Status	Registered
Legal form	Charitable company
Company number	03458056
Registered	1997-11-20
Register	View on the Charity Commission register

Contact

Address International Rescue Committee
100 Wood Street
London
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Website www.rescue-uk.org

Activities

Objects: 2. OBJECTS2.1 The objects for which the Charity is established are:2.1.1 to relieve poverty, distress and suffering in any part of the world, in particular, but not exclusively, for the benefit of refugees and victims of oppression, violent conflict, natural or other kinds of disaster and displacement (the “Beneficiaries”);2.1.2 to carry out programmes in global emergency relief so as to assist the Beneficiaries;2.1.3 to advance the education, development and training of the Beneficiaries;2.1.4 to advance and protect the health of the Beneficiaries;and to fulfil such objects without regard to the race, nationality or religion of the Beneficiaries.2.2 Nothing in these Articles shall authorise an application of the property of the Charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act (Northern Ireland) 2008.

Activities: The International Rescue Committee UK is an independent British charity, established in 1997 as part of the International Rescue Committee network. The IRC provides emergency relief, protection of human rights, post-conflict reconstruction, resettlement assistance & advocacy to those uprooted or affected by violent conflict, oppression and natural disaster in countries around the world.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** WORLDWIDE
- Afghanistan
- Bangladesh
- Burkina Faso
- Burma
- Burundi
- Cameroon
- Central African Republic
- Chad
- Colombia
- Congo (Democratic Republic)
- Ethiopia
- Iraq
- Ivory Coast
- Jordan
- Kenya
- Lebanon
- Liberia
- Libya
- Mali
- Mexico
- Niger
- Nigeria
- Pakistan
- Poland
- Sierra Leone
- Somalia
- South Sudan
- Syria
- Tanzania
- Thailand
- Uganda
- Ukraine
- Yemen

- Zimbabwe

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£116,519,000	£119,354,000	£7,004,000	267
2023-09-30	£122,092,000	£122,426,000	£9,839,000	241
2022-09-30	£114,433,000	£109,354,000	£10,173,000	179
2021-09-30	£115,717,000	£113,773,000	£5,094,000	136
2020-09-30	£113,913,000	£113,547,000	£3,150,000	131

Trustees

Name	Role	Appointed
Ciaran Donnelly		2016-10-26
Cressida Pollock		2019-03-01
Dr TITILOLA BANJOKO		2020-10-20
Henriette Kolb		2024-10-29
Joseph Michael McCarthy		2024-10-29
Laura Fleur Round		2024-10-29
Martin Hyman		2023-05-15
Najwa Al Abdallah		2021-07-08
Natalie Lynn Au		2023-10-11
Nicola Kathryn Pollitt		2024-10-29
Noelia Serrano		2022-07-07

INTERNATIONAL RESCUE COMMITTEE, U.K

England & Wales - Charity number 1065972

Accounts



2024 Annual Report

Survive. Recover. Rebuild.



THIS PAGE: Malek (2 years old) plays near his mother, Bushra Mohammed, while she cooks in the Awaheb camp in the Al Dehale'e district of Yemen, where the IRC deploys medical clinics in camps for internally displaced people and hard to reach areas.

COVER: Afghan Journalist and single mum Zahra Shaheer, her daughter Baheena and son Zaheen. The family fled Afghanistan in August 2021 and now live in High Wycombe, Buckinghamshire. Zahra completed the IRC's UK cultural orientation and leadership training.

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Letter from the Executive Director and Chair of the Board

Friends and colleagues,

This year has heaped fresh challenges on top of persisting ones for the people we serve. 305 million people are in humanitarian need and 120 million are on the run from conflict and disaster – more than ever before. 2024 saw the latest escalation of conflict in Gaza and Sudan with devastating humanitarian consequences. Globally, conflicts are becoming more frequent, prolonged and deadly for civilians as we see in places such as Syria and Ukraine. Climate change exacerbates these problems and mounting debt burdens are compounding extreme poverty. These factors account for intensifying crises and also for obstacles – and threats – to humanitarian efforts.

The scale of need can feel insurmountable and the causes of conflict and crises intractable. On top of this, we are seeing the gap between humanitarian need and humanitarian funding grow wider; at the time of writing, the United States Government has begun taking a number of actions through a variety of Executive Orders impacting the IRC's US Government-funded programmes. The UK Prime Minister also announced in February 2025 that the UK Overseas Development Aid (ODA) budget will be reduced from 0.5% of GNI to 0.3% of GNI by 2027.

Despite the challenges, there are clear paths towards progress when we zero in on the global imbalances and drivers of conflict, as we have tried to do in our Watchlist look-ahead to 2025.

We are proud to be one of the only organisations that works across the entire arc of crisis, responding to our clients' needs in conflict zones all the way through to supporting refugees to resettle in the UK, where we help newcomers rebuild their futures. In this report, you will read about some of these efforts, from responding to the humanitarian crises in Sudan and Gaza to the work our teams have done to support Ukrainian refugee students reach their full potential in UK schools.

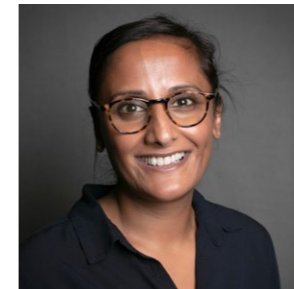
Doing more for our clients also means working together. Here in the UK, we're proud to be among the 15 leading UK aid charities in the Disasters Emergency Committee (DEC), using our collective strengths to raise funds to respond to disasters quickly and effectively. The strength of this collaboration is self-evident in each appeal, as is the generosity of the UK public. We're also grateful to our Royal Patron, His Majesty King Charles III, for his continued and emphatic support this year.

Most of all, we're grateful to our clients. The people who have experience of conflict and displacement understand it best. IRC UK's Community Advisory Board, a group of 12 refugee leaders set up this year, along with many other clients, have shared their stories, helped us advocate for a more welcoming UK, inputted to strategies and policies and shaped our programme design. We remain humbled by the resilience and tenacity of them and all our clients worldwide facing conflict and crisis.

Equally critical has been the tireless dedication and compassion of our staff; we are proud to present their work in this report.

We are also sincerely grateful to all of you: IRC UK's donors, supporters, partners, ambassadors and advocates. Your backing stands us in good stead as we enter the next year determined to find and deliver solutions for the people we serve. Our heartfelt thanks for your continued support to people affected by conflict and disaster, to survive, recover and gain control of their future.

Yours,



Khusbu Patel
Acting IRC UK
Executive Director



Dr Titilola Banjoko Osiyemi
Chair,
IRC UK Board of Trustees

**Trustees' and strategic report –
Year to 30 September 2024**

The trustees present their statutory report together with the financial statements of International Rescue Committee, UK ("IRC UK") for the year ended 30 September 2024 (FY 2024).

IRC UK is affiliated with the International Rescue Committee Inc., a not-for-profit agency based in New York, USA, ("IRC NY"); the International Rescue Committee Belgium ASBL, based in Brussels; the International Rescue Committee Deutschland (gGmbH) ("IRC DE") based in Bonn and Berlin; the International Rescue Committee Sverige Insamlingsstiftelse ("IRC SV") in Sweden; the International Rescue Committee Hellas MKE, based in Greece; Fundacja International Rescue Committee Polska, based in Poland; Fondazione International Rescue Committee Italia ETS, based in Italy; Comité Internacional de Rescate, based in Guatemala; International Rescue Committee IRC Korea Foundation, based in Korea; and associated offices worldwide. Collectively, these

agencies make up the network referred to as the International Rescue Committee ("IRC").

IRC UK is both a registered UK charity and part of the global IRC network. In the UK, we mobilise funding and build support for our clients among the UK public, and we advocate for solutions with UK decision-makers. Since 2021, we also help refugees rebuild their lives in the UK through our resettlement, asylum and integration programmes. As part of the global IRC network, the funds we raise, the influence of our ideas, and the expertise of our staff all work to support IRC's international programmes, too. And, IRC UK supports all UK-based staff with strong People and Culture and operational foundations so they can focus on our clients. All of IRC UK's work is interdependent and necessary to build lasting impact at scale with and for our clients here in the UK and internationally.

IRC UK works closely with IRC NY to carry out projects throughout the world. The projects referred to in this report are implemented through the network by IRC NY and through

local partners. This trustees' and strategic report has been prepared in accordance with Part 8 of the Charities Act 2011 and the Statement of Recommended Practice (SORP). It also meets the requirements for a directors' report set out in the Companies Act 2006 and the requirements for a strategic report as outlined in 'The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013'.

The financial statements have been prepared in accordance with the accounting policies and comply with the charitable company's Memorandum and Articles of Association, applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).



THIS PAGE: During her pregnancy, Razia* received care from the IRC clinic in Thae Chaung camp for displaced people in Myanmar. (*Pseudonym used for privacy)

1. Who we are

Mission






The International Rescue Committee (IRC)'s mission is to help people affected by humanitarian crises – including the climate crisis – to survive, recover and rebuild their lives.

We are dedicated to supporting people across the arc of crisis – from conflict to refuge to resettlement. We deliver lasting impact by providing health care, helping children learn, and empowering individuals and communities to become self-reliant, always with a focus on the unique needs of women and girls. Founded in 1933 at the call of Albert Einstein, we now work in over 40 countries across Africa, Asia, the Middle East, the Americas, and Europe, including the UK.

The IRC operates in the top ten most fragile states and the world's most dangerous conflict zones, including countries we've identified in our annual Emergency Watchlist as being most at risk of new or worsening humanitarian crises.

For nearly a century, the IRC has been at the forefront of providing not only aid to people facing some of the worst humanitarian crises in history, but also innovative solutions backed by rigorous research and bold actions. Whether it's revolutionising malnutrition treatment, bringing education to conflict-affected children in the hardest-to-reach parts of the world, helping communities adapt to climate change through smart agriculture practices or supporting migrants with reliable information during their journeys to safety, the IRC is committed to being a solutions-driven NGO that creates lasting change around the world.

We seek improved outcomes for our clients in the following five focus areas:

-  Reduced risk of ill health and better chances of recovery from ill health
-  Safety from physical, sexual, and psychological harm
-  Education in terms of literacy and numeracy, as well as foundational, vocational, and life skills
-  Economic wellbeing by addressing basic material needs, income and asset growth
-  Power to influence decisions that affect their lives

THIS PAGE: Jasmini Muzamiru, a Congolese refugee living in Kampala, Uganda, plays with her daughter. Jasmini started her own business with the help of Re:BUILD, an IRC partnership with the IKEA Foundation.

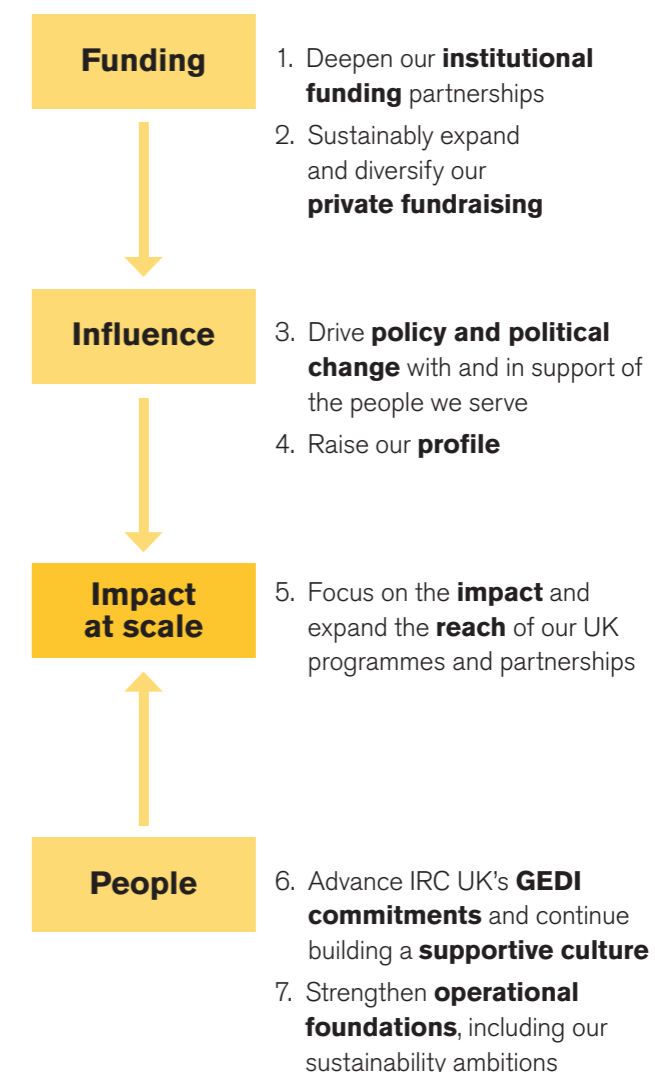


Strategy

IRC UK's Strategic Plan outlines how we will advance the goals of IRC's global strategy, Strategy100, which serves as guide for the organisation until its 100th anniversary in 2033. Specifically, the UK Strategic Plan outlines how IRC UK will advance the goals of Strategy100 through its UK mandate and by leveraging the skills and expertise of UK-based staff.

In 2024, we developed the next phase of the IRC UK Strategic Plan, which will cover FY2025–2028. Our updated priorities build on progress made in FY2022–2024 and are reflected in seven objectives below. For each of these objectives, the IRC UK Strategic Plan defines how we will make tangible progress by 2028.

IRC UK Strategic Plan: FY2025–2028 (in summary)





2. Our impact

How you helped us support people in 2024

LEFT: Nasrin and her father, Maasom, are Kurdish-Syrian refugees who found refuge in Hampshire. Maasom has been supported by IRC UK's integration programmes, which offer resettled refugees the knowledge and confidence to thrive and equip their local communities with the skills to support them.

CENTER: Chadia Bchir and her daughter Noor, who fled to the UK from Syria, spend an afternoon at the seafront in Brighton. Chadia has been supported by the IRC's cultural orientation and employment programmes in the UK.

RIGHT: Khazoua Abdallah gives her son Moustapha Mahamat Ready-to-Use Therapeutic Food (RUTF), a vital support for malnourished children, at an IRC centre for Sudanese refugees in Farchana, Chad.

Delivering change with and for refugees in the UK

Programmes

In an environment that often paints a negative picture of refugees and people seeking protection, we worked this year to deliver much-needed services to refugees here in the UK, advocated for and alongside them with UK decision-makers, and provided a platform for them share their stories with the UK public.

Our UK Resettlement, Asylum and Integration (RAI) programmes served 2,415 people across England in FY24. This included 1,383 refugees and asylum-seeking clients (63% of whom were women) and 1,032 service providers and educators, in turn reaching over 7,000 refugee students. Clients came from countries including Afghanistan, Ukraine, Sudan, Syria and Iran. IRC UK delivers holistic integration support supplementing the support provided by local authorities. This year, 186 clients achieved a key milestone on their path to self-sufficiency: securing employment, a volunteer position, entering vocational training or having their qualifications formally recognised.

We strengthened partnerships in southwest England through our **Refugee Employability Programme (REP)** this year, hosting sector learning events with partners like World Jewish Relief on supporting refugees into work, and the Department for Work and Pensions and Job Centre Plus. We also facilitated the exchange of best practice in London with the Refugee Council and Refugee Action, with participation from the Home Office, IOM, UNHCR and resettlement providers to discuss the challenges and opportunities to resettlement in the UK.

UK RESETTLEMENT, ASYLUM AND INTEGRATION (RAI) PROGRAMMES

2,415	1,383	63%	1,032	7,000+
Our RAI programmes served 2,415 people across England in FY24	This included 1,383 refugees and asylum-seeking clients	63% of whom were women	Service providers and educators	Over 7,000 refugee students reached



Evelyn's story

"I decided to leave my country so that my daughter would have the opportunity to live far from the danger that threatened us and have a peaceful and happy life." Evelyn was a manager at a book shop in El Salvador and upon arriving to the UK with her daughter, she felt lost. "I did not understand English and felt like I could not express myself," she shared.

Through the IRC's Refugee Employability Programme (REP), in partnership with World Jewish Relief and The Entrepreneurial Refugee Network C.I.C., Evelyn received support in finding a full-time job and gaining confidence in speaking English.

Evelyn's bilingual Employment Advisor helped her create a tailored CV, prepare for interviews, and search for a job. Evelyn is now working as a cleaner in a care home, which allows her flexibility while caring for her daughter. With the help of REP's language courses, she also advanced from an ESOL level of Entry 1 to Entry 3 within just eight months—an achievement that typically requires 400 guided hours.

Looking forward, Evelyn wants to continue to improve her English and advance her career in the UK. "I one day want to speak in English well enough to have better opportunities, like eventually working in a store or an organisation helping and supporting migrants."

The REP programme, funded by the Home Office, has provided £52 million across nine regions in England over two years, providing support to over 10,000 clients through a number of contractors, including the IRC. This important programme is ending in June 2025 with no replacement from the government scheduled. If you are interested in supporting this programme, please contact Genevieve.Caston@rescue.org.

“ I decided to leave my country so that my daughter would have the opportunity to live far from the danger that threatened us and have a peaceful and happy life.”

– Evelyn



Healing Classrooms

IRC UK's **Healing Classrooms** programme was a central part of our work to support children seeking protection in 2024. Crisis and conflict have direct and profound effects on children's physical safety, well-being and ability to learn. The programme aims to support schools and educators to develop inclusive and nurturing learning spaces where refugee and asylum-seeking students can gain the necessary academic, social and emotional skills to develop their full potential. Through it, IRC UK offers free training sessions and resources to educators and schools supporting refugee and asylum-seeking students in the UK, reaching 7,000 students this year.

Susie's story

Susie Cooke works at Bishop Luffa School, a comprehensive school in Chichester that engaged with the IRC's Healing Classrooms programme to support their refugee students with tailored, trauma-informed care.

"[A] child who has arrived who has been through a shocking experience and exhibits ways of coping in many different ways,' she says. 'They may be withdrawn, angry, or voluntarily mute. As teacher, it can be frightening to have a traumatised child in your class because you want to help them learn and engage them. But it's trying to see them as an individual and not make assumptions [about what they need]."

Susie decided to give Healing Classrooms a try. 'I went to the first session and it was amazing,' Susie says. Each participant was given a 120-page handbook of 'incredible, useful, and practical support written by people who have lived experience teaching in refugee camps.' Just from an initial flick through the handbook's pages, Susie thought of all she could implement in her school – safe spaces, buddy systems, consistent routines, visual timetables, working with pastoral staff on trauma training, and so on.

The Healing Classrooms programme is funded by the Ministry of Housing, Communities and Local Government and will end in March 2025.

LEFT: A teacher leads an activity at an IRC book distribution for Ukrainian children in the UK.

Advocacy

Beyond the direct support IRC UK provides, we worked throughout 2024 with policymakers to advocate for policies that allow people seeking protection to achieve self-reliance and become active members of flourishing communities. We continued to demystify the experience of refugee flight and helped parliamentarians to understand the severe lack of functioning safe routes to access protection in the UK. We shared our and our clients' expertise by giving evidence and briefings to MPs and Peers regularly. For example, our advocacy efforts also played a role in the opening of a family reunion route this year for Afghans separated since initial evacuations in August 2021. Other advocacy priorities in 2024 have included calling for consistent integration provision so people seeking protection receive the same baseline support no matter where they are in the country or where they came from. Following our efforts to challenge the Illegal Migration Act and Rwanda Plan, our work continues to ensure there are safe and available ways for people seeking protection to arrive in the UK.

A client-centered approach underpins all of our work. We believe that people with direct personal experience of conflict and displacement understand it best and should have the agency and support to use their expertise, understanding and insights to drive forward the IRC's work. We were proud to launch our Community Advisory Board (CAB) in 2024, made up of 12 refugees and asylum seekers, to advise IRC UK on programme needs, and to contribute to project design our advocacy and influence work.

Communications

IRC UK clients were also at the heart of powerful storytelling across IRC digital channels and in the UK media. Our communications campaigns empowered clients to share their experiences and the challenges faced by refugees and asylum seekers, showcased their resilience, and raised the profile of the IRC's programmes in the UK. For example, to mark two years since the full-scale invasion of Ukraine, in February 2024, IRC UK brought client experiences to national attention through interviews with top-tier media outlets such as The Guardian and The Independent, an impactful video on social media, and through a powerful Piccadilly Lights billboard feature. Following this, an International Women's Day campaign in March powerfully illustrated the importance of refugee integration and employment support through Halyna and Masoma's story of friendship and resilience, showcasing how support groups and employment training enable refugees to rebuild their lives. Similarly, World Refugee Day 2024 saw clients Iryna, Yunus, and Masoma sharing transformative personal journeys in a powerful video humanising the refugee experience and challenging public perceptions.

“ I'm really passionate to work with those who are refugees who had to flee their countries.”

– Maryam

Maryam's story

In August 2021, Maryam's life changed forever when the Taliban took control of her home city, Kabul in Afghanistan. She had to leave behind her home, family and a budding career in architecture and urban design. "I loved everything about my job," Maryam recalls. "I was making a change, especially in a field that is so male-dominant in Afghanistan."

Arriving in the UK was a culture shock for Maryam: "It hasn't been easy... When I first arrived here, the new culture, the new environment, I had to start from scratch."

After hearing about the IRC from a friend, Maryam has received support from our American Express-funded employment support team and attended job readiness training, which provided her with crucial information about the UK job market, as well as CV and application reviews, job and educational opportunities.

Maryam is now a freelance Urban Planning Consultant, working remotely on a sustainability initiative in Kazakhstan, contributing to a Green Cities Action Plan for Shymkent City.

As well as volunteering and working part time, Maryam is also part of the IRC's Community Advisory Board, which was created to ensure the voices of people with lived experience are at the centre of all our work. Along with 11 other leaders, Maryam is guiding the IRC in identifying needs, developing strategies, and reviewing IRC policies.

"I'm really passionate to work with those who are refugees who had to flee their countries," she says. "That's why I joined the IRC, I would really like to be able to support people who have come to another country to gain control of their lives, especially girls."

Responding in emergencies

Emergency response is one of the IRC's globally recognised strengths and this expertise has put us on the frontline in many of the worst crises in recent times – from violence in **Darfur** to flood-devastated **Pakistan**, from the earthquakes in **Türkiye and Syria** to the war in **Gaza**.



When a crisis hits, the IRC aims to respond within 72 hours and is often one of the first organisations on the ground, providing rapid and effective relief that saves lives, reduces suffering, restores dignity, and jump-starts recovery.

Occupied Palestinian Territory

The IRC has been working in the Middle East and North Africa region since 2003. The crisis in the occupied Palestinian territory (oPt) has been a focus for the IRC this year – we are working in both Gaza and the West Bank to reach Palestinians in need with critical humanitarian aid, as well as people in the neighbouring countries of Jordan, Lebanon, Syria and Iraq.

On October 7, 2023, the decades-long conflict in the region experienced an unprecedented escalation when Hamas and other Palestinian armed groups launched a deadly attack on Israel. The attack killed 1,200 people. Over 200 hostages were seized. Israel then launched devastating, ongoing airstrikes and ground operations inside Gaza that have killed more than 46,000 people. The widespread destruction of civilian infrastructure has had a rapid and catastrophic impact on Gaza and its residents. About ninety percent of Gaza's population has been displaced, multiple times for most people, and the entire population needs humanitarian assistance.

The conflict-induced humanitarian suffering in Gaza is catastrophic with every person in Gaza in need of humanitarian assistance and more than two million Palestinians - half of them children - living without access to sufficient water, food and medical care. 90% of the population are estimated to have been internally displaced, most of them multiple times.

Persistent Israeli restrictions on the flow of humanitarian aid and movement of humanitarian staff, including at borders, crossings and within Gaza, have made it extremely difficult for humanitarian organisations to respond to the needs of the population. Insecurity caused by the fighting and destruction of infrastructure have also made it difficult

for humanitarian agencies to safely get aid to affected populations. At the time of writing, more than 350 aid workers have been killed, over 250 of whom worked for the United Nations, with the vast majority being Palestinian.

The IRC welcomed the announcement on 15 January 2025 of a ceasefire in Gaza after 465 days of conflict. This ceasefire must be a turning point. It is a chance to shield civilians from further harm, achieve the release of hostages, and scale up humanitarian aid to meet the urgent needs of the population.

► HOW WE'RE RESPONDING

We are working in Gaza and the West Bank to reach Palestinians in need with vital services and are saving lives every day. We have collaborated with highly experienced local organisations to provide life-saving assistance and reach people in need. We have leveraged our expertise in emergency response and deep regional experience to reach tens of thousands of children and adults in both Gaza and the West Bank with critical services.

In Gaza, we are directly providing clean drinking water, sanitation, and hygiene services, treating malnutrition, and offering protection services for women and children. We supported emergency medical care in the few hospitals still operating through emergency medical teams. We are also helping children and their caregivers cope with severe trauma through mental health and psychosocial support services and we continue to provide medicine and supplies. Additionally, we offer nutrition support for children and caregivers, including counselling and treatment, and early childhood development activities to help children grow and thrive.

In the West Bank, the IRC and its partners launched a programme to enhance emergency preparedness for health services. We are working to prepare hospitals and communities by surging necessary supplies. Our ultimate goal is to work with our Palestinian partners to strengthen the health system's

capacity and maintain critical health services during crises, saving as many lives as possible.

IRC is also working through partners to deliver child protection, women's protection and empowerment and education.

We are ready to scale up our programming in Gaza as soon as a ceasefire is in place. The IRC will aim to work directly and through partners to provide nutrition, water, sanitation and hygiene, health care, and protection, particularly focused on separated children.

► OUR IMPACT

As of October 2024, our programming supported the health, education, safety and economic wellbeing of 193,334 people in the oPt. We are seeking to support 500,000 people over the next year.

► ADVOCACY

The advocacy team in the UK brings the IRC's frontline expertise and experience to Westminster, where we work together with both Parliament and Government in strengthening the UK's policies and responses to crises and conflicts around the world.

For Gaza, we helped inform the UK Government's thinking on how to effectively measure humanitarian aid getting into Gaza. We partnered with Medical Aid for Palestinians to

send Emergency Medical Teams, and we worked closely with Parliament and Government to secure a commitment from the Israeli Government to investigate an airstrike that hit one of our Emergency Medical Teams in January 2024. Our recommendation for the Government to resume funding to the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) was also adopted.

Emergency appeal

The Disasters Emergency Committee (DEC) brings together 15 leading aid charities – including IRC UK – and raises funds to respond to disasters quickly and effectively.

The DEC launched the Middle East Humanitarian Appeal in October 2024 to respond to urgent needs in the Middle East region, particularly in Gaza, Lebanon and the West Bank. As of the time of writing, the DEC appeal has raised over £35 million and donations are supporting member agencies' responses, including the IRC's, enabling them to scale up their work in the region.

IRC UK has actively fundraised for Gaza since the conflict began, raising over £2m from the UK public to date. The appeal will continue to run for the foreseeable future.



Heba's story

Heba is a 15-year-old girl from Gaza who has been displaced multiple times with her family and is currently in Khan Younis. Before the war, she was a thriving student who wanted to major in science and used to recite poetry as a hobby. Amid the war and the loss of her older brother, she and her sister have taken charge in retrieving water, cooking and caring for their parents. "I was set to graduate..." she shares. "I would say, 'Now I find myself sitting, scrubbing and transferring water. This is impossible.' With time, we got used to the days. We got used to the tragedies we are in." Heba has been joining the psychosocial sessions for adolescent girls, run by IRC's partner, Nafs. The sessions have allowed her to create a support network with other girls and feel hopeful despite the trauma and tragedies she's faced due to the war. "They gave us optimism and hope."

Sudan

The power struggle in Sudan between the Sudanese Armed Forces (SAF) and the Rapid Support Forces (RSF) erupted into a large-scale conflict in April 2023 and has been driving humanitarian needs in the country ever since. The conflict propelled the country to the brink of collapse and also to the top of the IRC's 2024 and 2025 Watchlist reports.

Sudan now holds two distressing records as the crisis there has displaced more people (14.6 million) and left more people in humanitarian need (30.4 million) than any other crisis since records began. One in 10 people in humanitarian need globally is in Sudan. Experts warn Sudan is heading toward one of the world's worst famines in decades: extreme levels of food insecurity and malnutrition are affecting over 25 million people, more than half the population.

The country's health care system is collapsing, with more than 70% of hospitals out of service due to a lack of medical supplies, staff, and direct impact from the conflict. The World Health Organization (WHO) verified at least 119 attacks on health care between April 2023 and October 2024, and humanitarian aid is further disrupted by other bureaucratic and administrative impediments, intensified fighting, and criminality.

► HOW WE'RE RESPONDING

Despite immense operational challenges, IRC is supporting communities inside and outside Sudan. When the conflict began in 2023, the IRC adapted its programming and scaled up its response to address the increased humanitarian needs.

Working with local organisations, the IRC is providing: integrated water, sanitation and hygiene (WASH) programmes; child protection services and support for women and girls, including services for survivors of gender-based violence (GBV); and vital health and nutrition services.

Three million people have sought refuge in the neighbouring countries of Uganda, Ethiopia, South Sudan and Chad. The IRC has also expanded our programming in these countries to support people arriving from Sudan.

► ADVOCACY

In 2024 the UK advocacy team focused its efforts on the countries facing the most acute humanitarian crises and where interventions by the UK could have the highest impact. For Sudan, this involved securing high-level meetings with UK policymakers to share our expertise and highlight where UK action was needed to strengthen the response to the crisis. This resulted in the new Government working to increase the visibility of the crisis in Sudan and announcing new funding.

Funder spotlight: FCDO

The IRC is currently part of the Mercy Corps-led Cash Consortium Sudan (CSS) to which the UK Foreign, Commonwealth and Development Office (FCDO) contributed £5m. The IRC provides multi-purpose cash assistance to people who have been internally displaced after fleeing from Habila, Nuba mountains, and other fragile localities to Dilling locality (South Kordofan). To date, IRC distributed cash through digital money transfers to 1,880 households, and we are currently working on preparations to distribute cash to an additional 768 households in December 2024.

Eatizaz's story (IRC Sudan Country Director)

"I have slept in over 50 beds since the conflict started." Eatizaz is the IRC's Country Director in Sudan. She is leading a team who are responding to the biggest humanitarian crisis ever recorded. Eatizaz has been displaced multiple times herself, and many of her staff have had to send their families away from danger, while they continue to work. The team has adapted the support they provide to be mobile, providing healthcare and protection to people who have had to flee danger. Eatizaz still carries the key to her home that she was forced to leave, hoping that she will return one day. "If I let it go, then I will lose hope, and I don't want to lose that hope."



Helping people affected by crises rebuild their lives

For over 90 years, the IRC has worked in some of the most challenging and hard-to-reach humanitarian contexts. Many of these are well known and widely reported; others have little public awareness but the severest of humanitarian needs, affecting many thousands or millions of people. All of the IRC's work is made possible by our generous supporters – members of the public, corporate and foundation partners, government and institutional donors plus local organisations and the communities with whom we work.

The UK Foreign, Commonwealth and Development Office (FCDO) is IRC UK's largest government partner. In 2024, we began a major new FCDO-funded programme in Yemen, where the conflict lasting over a decade has resulted in one of the world's worst humanitarian crises. Our 'Reducing Illness, violence, and abuse through Systematic Empowerment' (RISE) project has already reached over 132,000 people. The IRC works in close partnership with our three Yemeni partners, Abs Development Organization, Field Medical Foundation and Building Foundation for Development. The project's focus on local engagement and leadership is strongly aligned with both FCDO and IRC's commitment to partnerships and localisation. Through this project, we have been actively increasing health and nutrition services, strengthening water, sanitation and hygiene facilities and running programmes to protect women and children from violence and other forms of abuse.

In 2024, the IRC's flagship FCDO funded programme 'What Works to Prevent Violence – Impact at Scale' (What Works 2) made major strides forward. The programme will invest £47 million to contribute to eliminating violence against women and girls in high-risk contexts across the world. The programme funds evidence-based approaches to prevent violence against women and girls, supporting their design, scaling, and rigorous evaluation, while also piloting and testing innovative prevention strategies. The programme has already awarded 11 grants to local and women-led organisations, including seven innovation grants. These projects are not only benefiting the communities where they are delivered but will together result in a substantial evidence base of programming that can be replicated and scaled in other contexts.

The Swedish International Development Cooperation Agency (Sida) partners with the IRC through a uniquely flexible 'Programme-Based Approach'. Flexible funding enables Sida partners such as IRC to quickly adapt and respond to areas of greatest need, including those with little global attention. IRC was able to utilise this flexible approach in Central African Republic (CAR) where around half the population is in humanitarian need, with half a million people having been displaced from their homes through conflict. In one village, Nzakoundou in the northwest of CAR, the presence of armed groups had limited access to essential services for the community. Then in early morning in December 2023, an armed group violently attacked the village. More than 956 houses were burnt down, several children and pregnant women were severely injured and 24 people were killed, leaving the surviving villagers in an acute humanitarian crisis.

Through humanitarian funds from Sida, IRC was able to rapidly respond in the immediate aftermath of this localised disaster. Urgent cash allocations and other humanitarian support enabled the community to access food, relief supplies and rehabilitation materials. The programme was especially focused on the needs of women and children.

IRC UK is one of Sida's Humanitarian Framework Agreement partners, a longstanding partnership, providing the fastest route to meeting urgent humanitarian needs. Over the past year alone, Sida supported IRC with humanitarian interventions in 22 countries, reaching more than four million people (2.5 million being women or girls).

132,000

Our RISE project has already reached over 132,000 people.

£47 million

IRC's flagship programme 'What Works 2' will invest £47 million to contribute to eliminating violence against women and girls in high-risk contexts across the world.

22 countries

Humanitarian interventions in 22 countries, reaching more than four million people (2.5 million being women or girls).



THIS PAGE: Dr Marwan Muthana manages mobile medical clinics in Al-Dhale'e, Yemen, providing critical care for people displaced by conflict as well as host communities.



“ The IRC’s work shows practical love in action – supporting people seeking refuge, so that they are able to heal from their trauma, regain control of their futures, and unlock their potential to contribute richly to our communities.”

– Adjoa Andoh, IRC Ambassador

3. Support for our work

We remain extremely grateful to our generous supporters and donors, philanthropic partners, government donors and IRC Ambassadors who have helped the IRC to sustain and grow our work around the world over the last year. With the right solutions and your generous support, we can continue to support people affected by conflict and crisis around the world and help them rebuild their lives, including here in the UK.

We appreciate our community of donors for their considerate and flexible philanthropic approach that continues to galvanise support amongst their networks. We are particularly grateful for the support of the following **philanthropists and partners** as well as those who wish to remain anonymous:

- Jenifer Barton and family, and the Charities Aid Foundation (CAF)
- CD&R Foundation
- Drago Family
- Founders Pledge
- Francesco Garzarelli and Elena Ciallie
- Generation Foundation
- The Gulab Jamun Charitable Trust
- Ravi Gurumurthy
- Nick and Andrea Kukrika
- Scott and Claire Mackin
- FX and Natasha de Mallmann
- Cressida Pollock and Danny Luhde-Thompson
- Chris Rokos
- Eric Salama
- Peter Sands and Betsy Tobin
- James and Hiroko Sherwin

We are extremely grateful to our wonderful **trust and foundation partners** and **sister organisation supporters**, as well as those who wish to remain anonymous. Your support has helped children recover from malnutrition, support development in the early years, and improve the health and wellbeing of families across the world.

- Bainum Family Foundation
- Children's Investment Fund Foundation
- Circular Bioeconomy Alliance
- Ex Corde Trust
- Green Room Charitable Trust
- Islamic Relief Worldwide
- Jacobs Foundation
- Minderoo Foundation
- Porticus
- Stanley Thomas Johnson Foundation
- Van Leer Foundation

We remain grateful to our **corporate partners** who again in 2024 have shown their commitment to people affected by humanitarian crises. Our corporate partners have supported a wide breadth of programming, including health care, livelihoods support, cash assistance, education, as well as enabling us to respond quickly in emergencies.

- AlixPartners
- Choose Love
- Citi Foundation
- The Coca-Cola Foundation
- LSEG Foundation
- Novo Nordisk Foundation
- Terrapinn
- UBS Optimus Foundation

The **UK public** have continued to generously support the IRC in FY24, donating £4.9m. This year was sadly dominated by conflict in Gaza, and we were so thankful for the swift response of our donors, who gave more than £2m to our emergency appeal, ensuring the IRC could reach many more clients in the affected regions. We are also grateful to all of our regular givers, who give monthly donations or take part in our Weekly Lottery. Regular support like this enables the IRC to effectively plan resources and implement longer-term projects in a sustainable and cost-effective way.

We are grateful to our **IRC Ambassadors** and high-profile supporters, with special thanks to Adjoa Andoh, Rami Malek, Indira Varma, Romola Garai, Danielle de Niese, Dame Maggie Aderin-Pocock and IRC Supporters Delia Smith, Julie Anne Robinson, Big Zuu and James Hawes. These luminaires helped play a crucial part in raising awareness of the IRC's clients and work, reaching new audiences and raising funds. For example:

- IRC Ambassador and actress Adjoa Andoh generously participated in three programme visits across Europe, creating captivating social media content and giving interviews to major British and global media outlets, including *Harper's Bazaar*, *Sunday Mirror*, and *Times Radio*. Her efforts amplified the voices of our clients and powerfully advocated for their needs.
- New IRC Ambassador, scientist, author and presenter, Dame Maggie Aderin-Pocock visited the IRC UK's Healing Classrooms programme in Essex, accompanied by *The Guardian*, to witness firsthand how the IRC provides free training sessions

and resources to educators and schools supporting refugee and asylum-seeking students. This visit resulted in a feature-length interview highlighting the programme's impact.

- Meanwhile, IRC Ambassador and actor Romola Garai marked the release of her film *One Life*, which tells the story of Nicholas Winton, a British WWII hero who rescued hundreds of refugee children, mostly Jewish, fleeing Nazi persecution. Garai visited a school in Chichester to see how the IRC continues to support refugee children in the UK today; her visit was accompanied by a number of media interviews and online content. *One Life* also included a call to action, encouraging viewers inspired by the film to donate to the IRC.

In summer 2024, IRC UK installed its first photo exhibition in London, entitled 'Climate Changed My Home,' commemorating the IRC's 90 years of bold humanitarian action and raising awareness of the devastating impact of the climate crisis on refugees and displaced communities globally.

The exhibition showcased extraordinary stories from IRC clients around the world impacted by the devastating effects of climate change, from displaced families in East Africa, to communities in Pakistan whose homes were destroyed by floods. The installation aimed to educate audiences, highlight the breadth of the IRC's work and its bold solutions within the climate space, and elevate the experiences of some of the world's most climate-vulnerable populations.

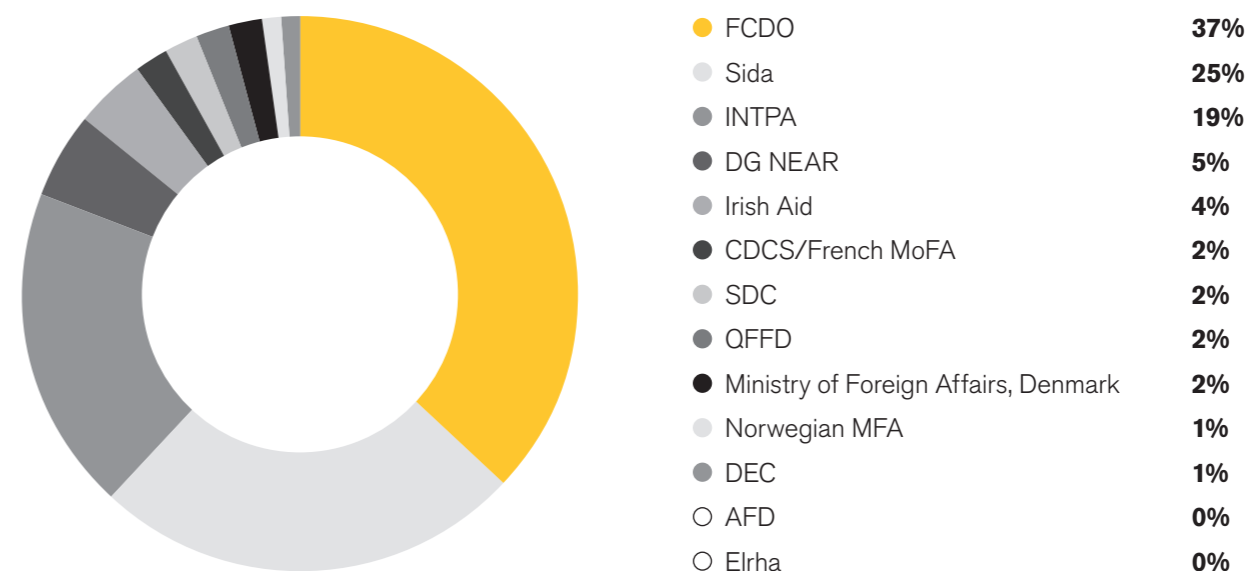
To raise awareness and show their support of the exhibition, IRC Ambassadors Rami Malek and Indira Varma and IRC Supporter Delia Smith attended the launch of photo exhibition and captured images which were used to promote the installation across UK media and social media.

Since 2020, **His Majesty King Charles III** (then HRH The Prince of Wales) has been the **Royal Patron** of IRC UK. His Majesty has devoted time to visiting the IRC's programmes in Berlin, Jordan and virtually in Nigeria, and met with our staff both internationally and here in the UK. He has been a compassionate and steadfast supporter of our mission and advocate for our clients, and has also supported the IRC through our membership of the Disaster Emergency Committee (DEC). We remain grateful for His Majesty's commitment to improving the lives of people affected by conflict and crisis and are honoured to have his Royal Patronage.

IRC UK's **government partnerships** are a critical foundation for our impact across the world. Many of our partnerships have continued for decades – a reflection of the trusted relationship with our government partners.

IRC is thankful for the constructive and collaborative support of our government donors.

IRC UK GOVERNMENT DONOR PORTFOLIO



4. Safeguarding

IRC understands safeguarding as its responsibility to ensure IRC Persons and Associates do not engage in conduct that may harm IRC Clients, Persons, or Associates. This means that IRC Persons and Associates may not engage in abuse, exploitation, or harassment – including any form of physical, verbal, emotional, psychological, economic, or sexual harm, and/or any other abuse of power.

In 2024, IRC approved this revised definition in a new Safeguarding Policy, simplifying our organisational safeguarding commitments and integrating separate child and adult Safeguarding Policies into one. The Policy is being socialised to colleagues, clients, donors, partners and trustees throughout 2024 and into 2025. Translation into 13 languages, various versions (including plain language, child-friendly), and different mechanisms (such as facilitated training, videos, open office hours) are being employed to facilitate access to and understanding of the policy's content.

In the UK, these safeguarding responsibilities are extended to include providing appropriate and sensitive support to clients, irrespective of whether the harm is connected to IRC Persons or projects, in line with UK statutory guidance. While the responsibility to resolve the safety and welfare concerns that arise in clients' lives is with statutory services we believe it is our responsibility refer concerns to a service that can help, and follow up where possible, to ensure that services have all the relevant information needed. IRC UK's approach to safeguarding is detailed in IRC UK's

Safeguarding Standard Operating Procedure, launched in 2024 and currently under its first annual review.

IRC's Safeguarding Strategy focuses on three pillars: prevention, reporting, and response (including survivor response and investigations). The strategy has led to increases in resourcing for safeguarding and distributed responsibility to deliver across multiple teams for greater impact. A new multi-year strategy will be drafted during 2024-25.

In 2024, IRC rolled out eight Safeguarding Minimum Standards, which provide a roadmap for IRC offices, teams, and partners to operationalise IRC's Safeguarding Policy and Code of Conduct to and promote professional conduct, with a particular focus on shared ownership and accountability. The Standards provide concrete steps to deliver toward each standard; identifies which actors are responsible; and includes links to tools that facilitate action. Accountability for actions sits across multiple teams and functions and therefore we are promoting dialogue and action across senior management teams and technical teams. In 2024, IRC UK progressed from an initial benchmark of 84% against the Minimum Standards, to 96% met. IRC UK expects to reach 100% met in early 2025, and with the UK Board of Trustee's Safeguarding Committee, explore further ways to ensure that safeguarding practice continues to be challenged and enhanced in the UK.

BELOW: Khadija Hassan Tijjani is an IRC Maternal Infant and Young Child Feeding officer in the Wuro Jebbe community health centre in Yola, Adamawa State, Nigeria.



Reference and administrative details of the charity, its trustees and advisors

TRUSTEES

- Dr Titilola Banjoko
(Chair)
- The Rt Hon Alistair Burt
[to July 2024]
- Ciarán Donnelly
- Cressida Pollock
(People and Culture Committee Chair)
- Francesco Garzarelli
(Audit and Governance Committee Chair)
- Huey Nhan-O'Reilly
(External Relations Committee Chair)
- Sir Hugh Bayley
[to July 2024]
- Kathryn Ludlow
[to July 2024]
- Kemal Ahmed
[to July 2024]
- Lynette Lowndes
[to October 2023]
- Martin Hyman
- Najwa Al Abdallah
- Natalie Lynn Au
(Safeguarding Committee Chair)
[from October 2023]
- Noelia Serrano
- Richard Winter
[to October 2023]
- Joseph McCarthy
[from October 2024]
- Henriette Kolb
[from October 2024]
- Nicola Pollitt
[from October 2024]
- Laura Round
[from October 2024]

EXECUTIVE DIRECTOR

- Laura Kyrke-Smith
[to July 2024]
- Khusbu Patel
acting [from July 2024]

COMPANY SECRETARY

- Rachel French

REGISTERED OFFICE AND PRINCIPAL OPERATING ADDRESS

- 100 Wood Street
London
EC2V 7AN

COMPANY REGISTRATION NUMBER

- 03458056 (England and Wales)

CHARITY REGISTRATION NUMBER

- 1065972

AUDITOR

- Crowe U.K. LLP
55 Ludgate Hill
London EC4M 7 JW

BANKERS

- National Westminster Bank Plc.
250 Bishopsgate
London
EC2M 4AA

- Standard Chartered Bank
1 Basinghall Avenue
London
EC2V 5DD

SOLICITORS

- Bates Wells
10 Queen Street Place
London EC4R 1 BE

- Eversheds Sutherland
1 Wood Street
London EC2V 7WS

Governance, structure and management

► CONSTITUTION

International Rescue Committee, UK (IRC UK) is constituted as a company limited by guarantee (Company Registration No 3458056) and is registered for charitable purposes with the Charity Commission (Charity Registration No 1065972). Its governing document is the Memorandum and Articles of Association.

The relationship between IRC NY and IRC UK is governed by a Framework Agreement, which covers matters relating to programmes, funding, governance, intellectual property and other legal affairs.

► LIABILITY OF MEMBERS

In the event of the charitable company being wound up, IRC NY as the company member, is required to contribute an amount not exceeding £1.

► BOARD OF TRUSTEES

Members of our Board of Trustees are the charity's trustees and also act as company directors. They are responsible for overall governance in accordance with the provisions of the Companies Act 2006 and Charities Act 2011. Each member has a duty to act in a way to promote IRC UK's purposes.

Board members may serve up to two three-year terms. At the recommendation of the People & Culture Committee, the Board may vote to keep a Board member (who wishes to stay) for a third term of one or maximum two years. All Board members must rotate off the Board after eight years. IRC Inc. has a right to a representative on the IRC UK Board and that individual (currently Ciarán Donnelly) does not need to rotate off the Board.

The diversity of trustees is kept under review by the Board of Trustees in line with the commitments made in the Board's Gender, Equality, Diversity and Inclusion Action Plan. Further, the Board places an emphasis on ensuring that our trustees provide the specific mix of skills that have been identified as important to the charity's objectives and activities. All

THIS PAGE: Andrii and Mariia fled Kharkiv as the war in Ukraine began to escalate. They, their children and Mariia's parents found refuge in Farnham thanks to a UK sponsor.



new trustees receive a full induction programme to ensure they understand their role and responsibilities, including with respect to safeguarding. New and existing trustees are also offered training opportunities to help them to fulfil these responsibilities. The Board of Trustees meets regularly to govern the charity.

A typical year for a Board member includes the following:

- Attendance at and preparation for three full Board of Trustees meetings each year and a fourth Board development meeting
- Attendance at and preparation for Committee meetings and at ad hoc groups convened for specific purposes
- Attendance at events, e.g. public events, meetings with supporters, donors and staff

Board members also commit to directly engaging with IRC clients, in the UK or globally. In the UK, this includes attending in-person events like client graduation ceremonies. Globally, Trustees had the opportunity to travel to international programmes in early FY24, after a period of limited travel due to COVID-19 restrictions.

The Board of Trustees delegates the day-to-day management of IRC UK to the Executive Director, who is not a director for the purposes of company law and who reports to the Board of Trustees.

The Board of Trustees is aware of its duty under Section 172 of the Companies Act 2006 to act in a way that is considered to be in the interests of stakeholders when promoting the success of the company. The trustees, as company directors of IRC UK, act in accordance with this requirement and in doing so have regard to:

- The likely consequences of any decision in the long-term. As part of its ongoing business, the board takes decisions based on their implications for the long-term. The board has approved a strategy for the organisation, as summarised on page 6. It also maintains oversight of risks and uncertainties affecting the organisation, as summarised on page 24.
- The interests of the company's employees, as outlined in the section 'Communicating with Staff' on page 22.
- The need to foster the company's business relationships with suppliers, customers and others, as outlined throughout our annual report regarding the manner in which IRC designs its programmes and summarised in the Statement of Public Benefit on page 22.
- The impact of the company's operations on the community and the environment, as shown by our

commitment to designing programmes which are in service of clients and also demonstrated in our focus improving our environmental sustainability in light of the climate crisis, as noted on page 27.

- The desirability of the company maintaining a reputation for high standards of business conduct. High standards of organisational conduct are key to us continuing to be able to carry out our work. Our approach to issues such as safeguarding and modern slavery, set out on page 16 and 22 respectively, demonstrates this.
- The need to act fairly between members of the company. As a company limited by guarantee with the sole member being IRC NY, there is no concern in this regard. Having said that, the Trustees as directors of the company actively oversee, manage, avoid and mitigate any potential conflicts of interest which may arise.

The trustees consider that they have fulfilled their obligations under section 172 as detailed in this report.

► **CHARITY GOVERNANCE CODE**

The Charity Governance Code for Larger Charities (“the Code”) is a voluntary code which sets seven principles and accompanying recommended practices for good governance of large UK charities. The Board approved IRC UK’s assessment against the Code recommended practices in March 2020, whereby the assessment found IRC UK and the Board were applying all seven principles and the majority of these practices, with only two practices not applicable to IRC UK. From this assessment, several action items were identified to further strengthen IRC UK’s governance. Through the Audit & Governance Committee (“AGC”), the Board commits to an annual review of its implementation of the Code. In September 2024, the AGC observed that the Board’s practices had remained consistent with the Code and identified a number of positive improvements since the last review, with only one action follow-up action.

► **EXTERNAL GOVERNANCE REVIEW**

In December 2022, the Board engaged the Office of Modern Governance (OMG) to conduct an external assessment of the functioning, governance and effectiveness of IRC UK, with a particular focus on the Board. This was done because the UK Charity Commission advises all charity boards undergo such a review every three years.

OMG measured IRC UK against the Code’s seven key principles. In its final report, issued in June 2023, OMG reported good practice across these seven key principles and identified a strong governance and leadership foundation. Of the 23 actions identified by the Board following from the recommendations of OMG’s report, all but one were actioned by October 2024. These actions focused primarily on further strengthening the Board’s effectiveness through ways of working and efficiency of reporting, meetings and papers.

► **MANAGEMENT**

Laura Kyrke-Smith was IRC UK Executive Director until July 2024; Khusbu Patel has since been Acting Executive Director. The Executive Director works with a UK Senior Management Team (SMT), who meet regularly to review and operationalise organisational business.

Alice Herzog
Director, UK Mass Markets

Denisa Delić
UK Advocacy Director

Emily Boniface
(from January 2025)
Senior Advisor, Strategy and Delivery

Genevieve Caston
Director, Resettlement, Asylum, and Integration (RAI) UK

Lawrence White
(from September 2024)
UK Financial Controller

Monica Liljeroth
(to March 2024)
UK Financial Controller

Peggy Walters
(to March 2024)
UK Communications Director

Savannah Matheson
(March 2024 – January 2025)
Associate Director, UK Communications

Zaheen Tariq
Human Resources Operations Manager

The Executive Director is ultimately responsible for organisational decisions, together with the SMT and the following staff:

Penny Cornish
Head of HR Operations and Delivery, Europe

Aśka Pickering
Vice President, Awards Management Unit
[to May 2024]

Naima Siddiqi
Senior Director of Finance and Operations
[to October 2023]

Stephen Holyoak
Director of Finance, Europe
[from October 2023]

Khusbu Patel
Deputy ED
[April – July 2024]

The trustees, Executive Director and the five staff mentioned above are considered to be the key management personnel for the purposes of FRS102.

The Board guides the Executive Director in relation to the charitable purpose of IRC UK and oversees implementation of the Framework Agreement with IRC NY.

The Board has constituted committees from its trustees for Audit and Governance, People & Culture, Safeguarding and External Relations. These committees meet three times per year. They provide advice to the Executive Director and staff and report back to the Board.

The Audit and Governance Committee meets three times a year, twice with the external auditor in attendance. The Committee agrees the external audit plans, reviews the external auditor’s management letter, scrutinises the financial performance of IRC UK during the year, and monitors implementation of actions required as a result. It also has a responsibility to advise the Board on whether the audit, risk management and control processes within IRC UK (including those exercised by IRC NY in its delegated role as implementing partner) are effective, to scrutinise the annual budget and forecasts for the year and to review and input into the IRC NY annual internal audit plans and internal audit reports.

The People & Culture Committee is responsible for advising on IRC UK’s People and Culture work, including key human

resources matters and efforts to support and advance IRC UK’s organisational culture in line with ‘IRC Way’ values. Further, the Committee is charged with identifying and recommending to the Board potential new trustees, including Board and Committee chairs. Lastly, the Committee is charged with maintaining oversight of IRC UK’s progress on gender, equality, diversity and inclusion efforts.

The Safeguarding Committee is charged with maintaining oversight of the IRC UK’s response to safeguarding issues. This includes oversight of the organisation’s policies, practices and procedures in place to prevent safeguarding concerns as well as oversight of how the organisation responds to related violations of such policies and procedures. The Committee also advises the Board on appropriate safeguarding governance and management arrangements and performance.

The External Relations Committee is constituted to oversee and strategically advise the Board on IRC UK’s external relations activities, including fundraising, advocacy, and communications. The committee is also responsible for overseeing IRC UK’s ethical fundraising policies and practices.

► **REMUNERATION AND PAY PHILOSOPHY**

IRC UK is committed to ensuring that its salaries remain competitive, through conducting an annual salary review, paying employees in line with sector standards and protecting those on the lowest salaries from the pressures of higher costs of living. The pay policy ensures that employees are not discriminated on the grounds of their protected characteristics or on the basis of part-time work or fixed term contracts.

IRC UK prepares an annual gender pay gap report, to identify any differences in the average pay between female and male employees and publishes this information on our website. Since 2022, IRC UK also publishes an ethnicity pay gap report. IRC UK is a member of the Living Wage Foundation and all employees are paid at least at the level of the London Living Wage for each hour worked.

The remuneration of the Executive Director is determined by the Board of Trustees and the IRC NY Senior Vice President (SVP) for Europe and is commensurate with the size and scope of the organisation. The Board of Trustees reviews the remuneration of the Executive Director annually in September with any adjustments effective from 1 October. The review is undertaken jointly by the Board of Trustees and the SVP Europe.

The remuneration of the other key management personnel outlined above is determined by the SVP Europe. Excluding those who report directly to IRC NY but operate from IRC UK's offices for reasons of practicality, remuneration for all other employees of IRC UK is approved by the Executive Director, the Head of HR Operations & Delivery, Europe and the Director of Finance, Europe, who review salaries annually in September, with any adjustments taking effect on 1 October. This review is mandated by the Board of Trustees, which determines the budget for salary increases as part of the annual budget approval process. IRC UK's overriding principle is that any pay award resulting from the salary review process is dependent upon the availability of funds and informed by the current and next year's financial position of IRC UK.

The Executive Director and HR work with the Joint Negotiating Committee, comprising IRC UK Management and Trade Union representatives, to negotiate and agree the annual pay award.

► DISABILITY INCLUSION

IRC UK strives to be an equal opportunities employer.

IRC UK will ensure that individuals with disabilities are provided with reasonable adjustments to participate in the job application and/or interview process, and for essential job functions if appointed to a role. Should any adjustment be required, we work with candidates to put in place adjustments that would support them through the application and interview process. For example, extra time is agreed with candidates to allow them to complete tests as part of the interview process.

IRC UK actively attracts and recruits disabled people to help fill job opportunities, including apprenticeship and internships. All UK-based jobs are advertised on various platforms, including those that specifically support candidates with disabilities, such as SCOPE. IRC UK is flexible when assessing candidates by ensuring disabled job applicants have the best opportunity to demonstrate that they can complete the job.

IRC UK ensures new and existing employees complete disability equality awareness training. Moreover, IRC UK is a Disability Confident Employer, and we actively promote a culture of being Disability Confident.

IRC UK supports employees with disabilities by guidance and advice following occupational health assessments. This can be to provide employees with specialist equipment, adjusting the employee's work or working pattern or through any other means which enables employees to complete their

job. Additionally, managers of disabled staff are provided with resources to support their direct reports.

IRC UK ensures there are no barriers to the development and progression of disabled employees through supporting their ongoing career development and providing adjustments for internal interviews where needed. Through fair, transparent and open interview processes we ensure that progression opportunities are accessible to all.

► SUBSIDIARY COMPANY

IRC UK owns 100% of the issued ordinary share capital of IRC UK Trading Limited, a company incorporated in England and Wales (Company Registration Number 07170021). The company was incorporated on 25 February 2010.

The principal activity of the subsidiary is to manage the trading activities of IRC UK. The subsidiary was dormant in 2024.

► COMMUNICATING WITH STAFF

IRC UK ensures ongoing information sharing and dialogue, by both internal electronic communications as well as regular hybrid all-staff meetings. As part of its inclusive communications commitments, IRC UK also regularly uses other channels for engagement and learning, including monthly 'IRC Connects' staff lunch and learn events and a Teams channel for communication between all UK-based staff.

All managers are expected to hold regular one-to-ones with their staff and open communication is encouraged. Management and staff negotiate and consult on terms and conditions of employment with the IRC UK trade union representatives through the Joint Negotiating Committee (JNC).

► STATEMENT OF PUBLIC BENEFIT

The trustees confirm that they have complied with their duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. That guidance addresses the need for all charities' aims to be, demonstrably, for the public benefit, and for IRC UK is reflected in the objectives of the charity, as well as by the activities of the charity as illustrated in the IRC UK Strategic Plan. Wherever possible the views and opinions of clients are sought in the design and implementation of programmes, with the aim of ensuring

that these are targeted to people in need, also taking into account an assessment of their needs and evaluating and assessing the beneficial changes.

► STATEMENT ON MODERN SLAVERY

IRC UK recognises its responsibility and is committed to preventing modern slavery and human trafficking within its organisation, and to ensuring that its supply chains are free from slavery and human trafficking.

Prior to the enactment of the Modern Slavery Act 2015, the IRC already had a strong commitment to the preventing of slavery and human trafficking within its supply chains incorporated into its policies and procedures. Following the enactment of the Modern Slavery Act 2015, the IRC has sought to strengthen due diligence, assessment of risk and effectiveness, and training on the prevention of modern slavery, in conjunction with IRC's efforts to prevent human trafficking and child labour.

Since 2022, IRC UK has completed the UK Government's Modern Slavery Assessment Tool (MSAT) annually. The MSAT requires a comprehensive assessment of IRC's global policies, practices and training to identify any areas of improvements in our protections and to reduce the risk of exploitation of workers in our supply chains. Undertaking this assessment was recommended by the FCDO, since IRC UK is an important supplier to FCDO. IRC UK received the very favourable score of 85% in 2022 and an even more favourable score of 89% in 2023, and no recommendation for immediate actions. Some of the recommendations were not applicable to a charity such as IRC UK, however, IRC has taken on the recommendation to coordinate the completing of the annual Modern Slavery Statement with a review of the MSAT submission. Most recently, IRC UK completed the MSAT in January 2025 receiving a score of 91%.

We have had no relevant modern slavery cases reported in 2024. More information can be found through the Modern Slavery Statement on our website.

► CODE OF FUNDRAISING PRACTICE STATEMENT

IRC UK is registered with the Fundraising Regulator and follows best practice set out in the Code of Fundraising Practice, and guidance on best practice and compliance as advised by the Chartered Institute of Fundraising. IRC UK manages fundraising activities across several marketing channels. Professional fundraisers are used by the organisation for face-to-face fundraising on our Weekly

Lottery and Regular Giving products, and for handling inbound telephone calls and outbound telemarketing.

The professional fundraisers used by IRC UK follow all legislation and guidance on best practice as set out by the Fundraising Regulator, and guidance set out by the Chartered Institute of Fundraising. Although they are not necessarily themselves members of relevant voluntary organisations.

IRC UK's service providers have confirmed that all staff engaged in IRC UK activities receive comprehensive training prior to making or receiving calls, or speaking to the public on behalf of the organisation, and undergo regular training in best practice and compliance. We strive to ensure that members of the public, not least vulnerable persons, are protected from unreasonable intrusion into their privacy, such as persistent approaches for the solicitation of funds and undue pressure to provide funding. In this regard, our systems ensure that vulnerable people are protected from communications and that all our staff receive training on these matters. We insist that professional fundraisers have in place Vulnerable Persons Policies and that their staff are trained prior to being permitted to undertake activities on our behalf. Fundraising telephone activities are recorded and monitored by the agency, and we have our own monitoring scheme in place. Face-to-Face fundraisers are closely monitored by the operator.

We are satisfied that we have complied with all relevant legislation and guidance on best practice. We received 43 complaints in 2024 (compared to 74 in 2023). These were all resolved by our Supporter Care team, in line with internal policy.

► FINANCIAL REVIEW

Total income for the year ended 30 September 2024 decreased by £5.6m (5%) to £116.5m (2023: £122.1m). This was driven primarily by a reduction in income from charitable activities, which reduced by £9.1m (8%) to £105.7m (2023: £114.7m), with the impact softened by strong growth in donations and legacies, which rose by £3.3m (47%), growing to £10.5m (2023: £7.2m).

Expenditure reduced by £3.1m (3%), largely driven by a reduction in expenditure on charitable activities of £4.0m (3%), and the consequence of the reduction in income.

► INVESTMENTS

IRC UK's cash holdings, totalling £6.9m as at 30 September 2024 (2023: £14.2m), are held in current accounts with

Standard Chartered Bank and NatWest Bank, denominated in donor currencies (Euro, British Pound and United States Dollars).

IRC UK aims to transfer any cash holdings not required to meet its operating expenditure commitments, to IRC NY, such that funds can be effectively allocated to delivery of charitable activities without delay.

► RESERVES

Free reserves are the funds of the charity excluding restricted funds, any designated funds and the value of funds tied up in fixed assets for the charity's use.

The charity aims to hold free reserves sufficient to protect the organisation against an unexpected loss of income, or other unanticipated financial risks, and for investment in the long-term future of the organisation. The organisation aims to maintain free reserves equivalent to three months' operating expenditure of the charity, defined as total support costs funded by unrestricted funds. The trustees monitor the level of actual and projected reserves and believe these to be sufficient to meet the current level of risk.

As explained earlier in the report, IRC UK is part of the global IRC network. Through the coverage of IRC UK's risks in large part by IRC NY, IRC UK holds reserves based on unrestricted operating expenditure rather than total expenditure. This is due to the business model of the IRC, whereby charitable activities outside the UK are implemented by IRC NY abiding by the arrangements agreed between IRC UK and IRC NY as laid out in a Framework Agreement between the two entities. The Framework Agreement obligates IRC NY to provide IRC UK with sustainable financial support on a regular budget cycle and whenever needed. IRC NY will continue to provide unrestricted funding to cover part of IRC UK's core operating costs, based on an agreed funding model.

IRC NY assumes in large part the risks associated with the implementation of IRC UK's charitable activities outside the UK by supporting the fulfilment of matching fund obligations of projects, guaranteeing any expenditure which is disallowed by donors, and assuming joint liability for IRC UK's financial and legal obligations.

► REVIEW OF RESERVES

Funds and reserves totalled £7.0m as of 30 September 2024 (2023: £9.8m), of which £1.4m (2023: £4.4m) is restricted funds and £5.6m (2023: £5.5m) is unrestricted. This represents unspent donations raised during specific

appeals, such as the Disaster Emergency Committee appeals, which had not been spent at the year end. £0.1m (2023: £0.2m) is held in fixed assets.

IRC UK ended the year with net unrestricted surplus of £0.1m, maintaining free reserves (excluding fixed assets) totalling £5.6m (2022: £5.5 million). This equates to approximately three months of unrestricted operating expenditure in line with organisational targets. As a percentage of unrestricted operating expenditure, free reserves cover 24% of costs for 2024 (2023: 23%).

As noted in the funding framework agreement between IRC UK and IRC NY, the latter is committed to ensuring that IRC UK maintains its free reserves equivalent to three to six months unrestricted operating expenditure.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The trustees have considered the impact of the current global economic downturn on the charity and have concluded that, despite the continuing longer-term uncertainties of these impacts, the going concern assumption remains appropriate. The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants, funding pipelines and reserves.

Restricted income for the year was £93.3m (2023: £99.3m), and restricted expenditure for the year was £96.3m (2023: £99.5m), which leaves restricted fund balances carried forward of £1.4m (2023: £4.4m)

► MATCHING FUNDS

IRC UK monitors matching fund liabilities of its possible future grants. IRC UK's policy is to monitor carefully matching fund liabilities as part of the proposal development process, and to engage with implementing and funding partners to ensure that matching fund liabilities are met.

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure that is disallowed by donors on these projects.

► PRINCIPAL RISKS AND UNCERTAINTIES

The principal risks facing IRC UK at the time of writing were assessed to be:

- On 24 January 2025, the United States Government began taking a number of actions through a variety of Executive Orders impacting IRC's US government-funded portfolio. IRC UK does not receive or manage US government funding and so is not directly impacted. However, as part of the global IRC network, which is significantly affected, these actions pose some risks to IRC UK. The key risk of relevance to IRC UK is the ability to maintain a balanced unrestricted budget.
 - Mitigation: In 2024, we performed a strategic review of our resources in order to identify cost efficiencies in our staff base and areas of discretionary spend. This has been monitored through regular reporting of financial performance to management, the Audit and Governance Committee, and Board of Trustees. Additionally, at the time of writing and as the situation continues to evolve, the IRC globally is operating in a state of heightened stewardship and continually analysing the impact on IRC's liquidity and net assets to ensure financial sustainability. Additional cost saving measures have been put in place as part of a global process and further measures will be considered as needed.
- The UK Prime Minister announced in February 2025 that the UK Overseas Development Aid (ODA) budget will be reduced from 0.5% of GNI to 0.3% of GNI by 2027. This presents a risk to IRC UK's funding stream from FCDO.
 - Mitigation: This change is not expected to be fully introduced until 2026/2027 and information is not yet available on where reductions will be made within the ODA portfolio. In the interim, IRC UK is reviewing its FCDO-funded portfolio to identify areas of risk and mitigation. IRC UK also continues to advocate around the impact of aid cuts, to underscore the importance of aid spending and to engage with donors in the UK and at country level to position IRC for future funding.
- Continued economic instability in the UK, coupled with continuing effects of high inflation and in the context of internal budget pressures, presents a risk to IRC UK of lower funding across both public and private income streams. Reduced funding would lead to a reduction in IRC UK's income and downsizing of programmes and could have knock-on effects on IRC UK's ability to raise

the profile of the crises we work in, and to advocate for policy change.

a. Mitigation: IRC UK has worked to diversify its institutional funding, within the parameters of IRC's structure globally, and the budgeting process has been reflective of the economic context. Management continues to monitor fundraising performance against targets, and remains ready to adjust these if necessary, and to reinvest, switch or reduce expenditure accordingly if necessary.

4. As with all large charities operating in complex environments, IRC UK is susceptible to the risk of a serious incident occurring, including safeguarding and fraud incidents. These risks exist both in international and UK programmes but are relatively higher in international programmes given the scale of these operations. If serious incidents in programmes are not adequately managed or reported, this could potentially result in outcomes including harm to our staff and/or clients, donor audits or investigations, suspension or loss of funding, a Charity Commission statutory inquiry, adverse publicity and loss of public trust.

a. Mitigation: The IRC has a widely communicated code of conduct and reporting procedures and conducts annual training on the code of conduct for all employees globally. IRC UK has procedures for systematic and timely monitoring and reporting of incidents to donors and the Charity Commission. There is regular communication between the UK Safeguarding Advisor, the Ethics and Compliance Unit and the UK Board on incidents and reports to donors, ensuring clarity on any incidents. Specific to fraud, IRC's Integra system provides additional financial controls by making monitoring and approvals easier, with more visibility for budget holders. Specific to safeguarding, IRC UK has appointed a dedicated safeguarding officer and further, all IRC offices are required to meet IRC's Safeguarding Minimum Standards or have an action plan to meet the minimum standards, of which the progress must be reported every six months; these ensure that safeguarding is embedded into IRC's ways of working.

Trustees are satisfied that key risks have been identified and mitigation strategies are in place, and that operating and financial procedures provide sufficient protection against exposure to risk.

Streamlined energy and carbon report (SECR)

► INTRODUCTION

IRC UK's 2024 Energy and Carbon report has been prepared in accordance with The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, commonly known as Streamlining Energy and Carbon Reporting (SECR); it provides one lens to help us understand our carbon impacts and guide our actions to reduce our emissions.

This report outlines i) our scope under SECR, ii) the total energy used, and associated carbon emissions for the year ending 30 September 2024, iii) a summary of actions taken in the year to reduce our emissions and iv) further detail on the methodology used to comply with SECR.

► OUR SCOPE FOR SECR

The SECR sets out the UK's mandatory reporting requirements for energy and carbon impacts of large UK organisations, including large Charities, as defined by the Companies Act 2006. IRC UK is classed as a large organisation under the regulations.

SECR requires us to report the total annual energy consumption, and associated carbon emissions for 12 months to 30 September 2024, our financial year end. Energy relates to all energy of any fuel type where we have direct or indirect control, known as Scope 1 and 2 emissions under Greenhouse Gas Protocol (see methodology for further details). For IRC UK, energy in scope is electricity and gas consumption to run our head office in London, and any business travel by personal car starting or ending in the UK.

► OUR IMPACTS AND INTENSITY RATIOS

Based on the scope outlined above, our energy and carbon impacts for the current and prior years are summarised in Table 1 below. These impacts show us our environmental performance, and we have identified an intensity ratio which helps put our energy consumption and emissions into the context of our business. In our case, we have chosen to use full-time employee (FTE) numbers and office floor area (Area) for energy (kWh/FTE and kWh/m²) and emissions (tCO₂e/FTE and tCO₂e/m²) as this allows us to compare our impact with that of similar organisations in size and/or activities.

TABLE 1: SUMMARY OF ENERGY AND CARBON IMPACTS FOR 2024 WITH OUR INTENSITY RATIOS

Energy Source	GHG Scope	Consumption (kWh)		Greenhouse Gas Emissions (tCO ₂ e)	
		2024	2023	2024	2023
Gas	1	57,016	69,117	12.6	12.6
Electricity	2	67,697	67,760	13.9	13.9
Business Travel	3		N/A	0.1	N/A
Total		136,814	136,877	24.5	26.5
Intensity ratios					
Area		180.10kWh/m ²	180.10kWh/m ²	0.03tCO ₂ e/m ²	0.03tCO ₂ e/m ²
Full Time Employees		550.93kWh/FTE	524.43kWh/FTE	0.10tCO ₂ e/FTE	0.10tCO ₂ e/FTE

For business travel there were a small number of recorded car journeys. Business travel relating to the use of taxis or public transport is out of scope under SECR.

► OUR ENERGY EFFICIENCY ACTIONS

IRC UK is committed to achieving Net Zero emissions by 2050 and in May 2024 we renewed our Carbon Reduction Plan (CRP) as part of our commitment to this.

IRC UK is continuing to work with internal sustainability resources and aligning with our other IRC entities globally to advance our collaborative environmental initiatives and develop a global net-zero strategy and roadmap. This approach ensures consistency in our sustainability efforts and maximises our impact across the organisation.

We remain dedicated to implementing additional measures to enhance energy and water efficiency, reduce single-use plastics and achieve our long-term commitment of reaching net zero greenhouse gas emissions by 2050. Through continued collaboration with building management and stakeholders, we are confident in our ability to make meaningful progress towards this. In 2024 we have:

- Engaged with the building's management in planning for the implementation of sustainable practices within our tenanted office. This will include updated waste signage to promote appropriate waste disposal and recycling practices and an ambitious target to increase our recycling rate to 75%.
- Established routine requests for reports on gas, water, and electricity consumption/waste to ensure data accuracy and oversight.
- Initiated a plan for revising procurement standard operating procedures (SOPs) to include sustainability revisions and implementing green procurement initiatives.
- Conducted workshop sessions to review current working practices and identify areas of high consumption and usage within our UK working practices. These sessions have enabled us to develop actionable plans to reduce consumption and enhance sustainability across our operations.
- Contracted an external consultant to carry out an energy audit of the London office, along with a set of recommendations to reduce our energy use. These include an adopted energy and carbon policy and staff carbon literacy initiatives.

Globally, IRC is forming external capacity-strengthening partnerships to support baselining, development and implementation of our climate and environmental roadmap.

We are developing knowledge exchange systems to amplify IRC's existing solutions, for example, a new global Climate Operations Solutions Library that will be a one-stop shop for climate resources, an internal climate webpage, and a Climate Buddy peer exchange programme.

► METHODOLOGY

Overall, our methodology for preparing the energy and carbon report follows the principles set out in **Environmental Reporting Guidelines**¹: namely, relevance, completeness, consistency, and transparency.

Our energy and carbon emissions are based on our UK operations for the year 1 October 2023 to 30 September 2024. Electricity data relates to our own office use (individually metered). Gas data is based on the total consumption for the building (meter readings) and the proportion estimated to be used by IRC UK, based on our floor area as a percentage of the whole building's area (5.32%). With the annual energy consumption (kWh) data obtained, the appropriate carbon conversion factor is applied to calculate the carbon emissions in tonnes of Carbon Dioxide Equivalent (tCO₂e).

For business travel, the organisation's financial records were reviewed for any expenses related to car hire, personal car mileage claims and any other fuel consumption where we have direct or indirect control. The mileage data for these journeys was used to calculate emissions, with an emission factor of 0.192 kg CO₂e per mile. The total emissions from personal car journeys were added to the overall emissions.

► LIMITATIONS

The mileage data used for calculating emissions from personal car journeys is based on the reimbursed mileage amounts provided, with an assumed reimbursement rate of 0.45p per mile. While this covers the main journeys, it may not fully capture all employee travel or reflect variations in vehicle types, fuel efficiencies, or travel conditions, which can affect actual emissions. The carbon emission factor applied assumes standard petrol vehicles, but variations in vehicle type (e.g., hybrid or electric) could lead to differences in emissions. Furthermore, the emissions factors used for gas and electricity are based on standard industry values, which may not fully reflect the specific energy mix or efficiency of IRC UK's actual energy consumption. If more detailed data on vehicle types, fuel efficiency, or energy procurement were available, a more precise calculation could be made.

¹ Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance March 2019, published by HM Government.

Statement of trustees' responsibilities

The trustees, who are also directors of IRC UK for the purposes of company law, are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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. Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make

him/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report and strategic report, which also comprises a directors' report as per the Companies Act 2006, is approved by and signed on behalf of the trustees:



Dr. Titilola Banjoko

Chair



Francesco Garzarelli

Chair of Audit and Governance Committee

Approved by the trustees on 11 March 2025

Independent auditor's report

Independent auditor's report to the members of International Rescue Committee, UK

► OPINION

We have audited the financial statements of International Rescue Committee, UK (the charitable company) for the year ended 30 September 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

► BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustee's 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

► OTHER INFORMATION

The trustees are responsible for the other information contained within the annual report. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

► MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

► RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 29, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company 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 (UK) 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

► EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a

direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102).

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be necessary to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation. We also considered compliance with local legislation for the charity's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing regulatory correspondence with the Charity Commission, review of internal audit reports, review of donor audit reports and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

► USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Naziar Hashemi

Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

24 March 2025

Statement of financial activities

Year to 30 September 2024

(incorporating income and expenditure account)

	Notes	Unrestricted funds £'000	Restricted funds £'000	Total 2024 funds £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2023 funds £'000
Income and expenditure							
Income from:							
Donations and legacies		7,385	3,164	10,549	4,567	2,633	7,200
Investments		279	—	279	147	—	147
Charitable activities	1	15,564	90,127	105,691	18,118	96,627	114,745
Total income		23,228	93,291	116,519	22,832	99,260	122,092
Expenditure on:							
Raising funds		7,419	—	7,419	6,492	—	6,492
Charitable activities							
Overseas programming							
Health		2,263	31,037	33,300	3,883	24,735	26,618
Safety		1,961	28,956	30,917	5,152	30,429	35,581
Education		798	7,182	7,980	1,876	8,871	10,747
Economic wellbeing		1,113	22,744	23,857	4,926	30,670	35,596
Power		375	1,670	2,045	382	860	1,242
Other		9,020	2,145	11,165	76	1,946	2,022
UK programming							
UK RAI		138	2,533	2,671	98	2,030	2,128
Total charitable activities	3	15,668	96,267	111,935	16,393	99,541	115,934
Total expenditure	4	23,087	96,267	119,354	22,885	99,541	122,426
Net income for the year		141	(2,976)	(2,835)	(53)	(281)	(334)
Balances brought forward at 1 October 2023		5,474	4,365	9,839	5,527	4,646	10,173
Balances carried forward at 30 September 2024		5,615	1,389	7,004	5,474	4,365	9,839

All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the statement of financial activities.

Balance sheet

As at 30 September 2024

	Notes	2024 £'000	2023 £'000
Fixed assets			
Tangible assets	7	118	171
Current assets			
Debtors	9	40,771	56,907
Cash at bank and in hand		6,884	14,198
Total current assets		47,655	71,105
Current liabilities			
Creditors: amounts falling due within one year	10	(40,654)	(61,341)
Net current assets		7,001	9,764
Total assets less current liabilities		7,119	9,935
Provision for liabilities and charges		(115)	(96)
Net assets		7,004	9,839
Accumulated funds			
Unrestricted funds	11	5,615	4,365
Restricted funds		1,389	5,474
Total funds		7,004	9,839

Approved and authorised for issue by and signed on behalf of the trustees:



Dr. Titilola Banjoko
Chair



Francesco Garzarelli
Chair of Audit and Governance Committee

Approved by the trustees on 11 March 2025

Statement of cash flows

Year to 30 September 2024

	Notes	2024 £'000	2023 £'000
Cash flows from operating activities:			
Net cash (used in)/provided by operating activities	A	(7,352)	3,591
Cash flows from investing activities:			
Investment income		279	147
Purchase of tangible fixed assets		—	(19)
Net cash from investing activities		279	128
Change in cash and cash equivalents in the year		(7,073)	3,719
Cash and cash equivalents at 1 October 2023	B	14,198	11,290
Change in cash and cash equivalents due to exchange rate movements		(241)	(811)
Cash and cash equivalents at 30 September 2024	B	6,884	14,198

Notes to the statement of cash flows for the year to 30 September 2024

A Reconciliation of net movement in funds to net cash provided by (used in) operating activities

	2024 £'000	2023 £'000
Net movement in funds (as per the statement of financial activities)	(2,835)	(334)
Adjustments for:		
Depreciation charge	53	62
Investment income and interest receivable	(279)	(147)
Exchange rate movements	241	811
Decrease in debtors	16,136	(7,377)
Decrease in creditors	(20,668)	10,576
Net cash provided by (used in) operating activities	(7,352)	(3,591)

B Analysis of cash and cash equivalents

	2024 £'000	2023 £'000
Cash at bank and in hand	6,884	14,198
Total cash and cash equivalents	6,884	14,198

C Analysis of changes in net debt

	At 1 October 2023 £'000	Cash flows £'000	Other non-cash changes £'000	At 30 September 2024 £'000
Total cash and cash equivalents	14,198	(7,073)	(241)	6,884

Principal accounting policies

Year to 30 September 2024

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

► BASIS OF PREPARATION

These accounts have been prepared for the year to 30 September 2024.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest thousand.

► CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- the treatment of deferred income balances relating to performance-related grants and contracts as monetary liabilities;
- the judgement that expenditure incurred on performance-related grants and contracts is a reliable basis for estimating the right to receive payment for the work performed;

- the judgement that, subject to any evidence to the contrary, all expenditure incurred under a signed funding agreement is recoverable from funders;
- the judgement that there is no provision required for disallowed expenditure under donor funding agreements (see note 16);
- estimates in respect of accrued expenditure;
- the allocation of office overheads and governance costs between charitable expenditure categories; and
- estimating the useful economic life of tangible fixed assets.

► ASSESSMENT OF GOING CONCERN

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above.

On January 24, 2025 the United States Government began taking a number of actions to implement a variety of Executive Orders impacting their funding of foreign aid. Whilst IRC UK receives no funding from the US government, IRC Inc., who provide core financial support to IRC UK, are significantly affected. As this is an evolving situation, IRC is operating in a state of heightened stewardship and continually analysing the impact on IRC's liquidity and net assets to ensure financial sustainability. As at the date of audit opinion, IRC has taken action to reduce office space and headcount related to the US Government-funded programmes impacted by the Executive Orders. Additionally, as of October 2024, IRC has secured a \$30 million line of credit from JPMorgan Chase to further strengthen its short-term liquidity. Following these actions IRC Inc. has been agreed by their auditors (KPMMG) as a going concern themselves, which includes all of the commitments they

continue to make to IRC UK, as a key part of the global IRC network.

Further to this, the UK Prime Minister announced in February 2025 that the UK Overseas Development Aid (ODA) budget will be reduced from 0.5% of GNI to 0.3% of GNI by 2027. This change is not expected to be fully introduced until 2026/2027 and information is not yet available on where reductions will be made within the ODA portfolio. In the interim, IRC UK is reviewing its FCDO-funded portfolio to identify areas of risk and mitigation. IRC UK also continues to advocate around the impact of aid cuts, to underscore the importance of aid spending and to engage with donors in the UK and at country level to position IRC for future funding.

The ongoing global economic downturn and continued rising cost of living on the charity in the financial year have also been considered, and the trustees have concluded that despite the continuing longer-term uncertainty of global economic conditions and funding sources, the going concern assumption remains appropriate.

The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants, funding pipelines and reserves.

The trustees therefore have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of approval of these financial statements, and are not aware of any other material uncertainties which may adversely affect the organisation. Accordingly, the financial statements continue to be prepared on the going concern basis.

► SUBSIDIARY COMPANY

The results of the charity's subsidiary, IRC UK Trading Limited, have not been consolidated due to immateriality, as permitted under section 402 of the Companies Act 2006. The company was dormant during the year.

► INCOME RECOGNITION

All income is accounted for when IRC UK is entitled to the funds, the amount can be quantified and receipt of the funds is probable. Where income is received in advance of providing goods and/or services, it is deferred until IRC UK becomes entitled to the income.

Grants and income from government and other agencies have been included as income from activities in furtherance of the charity's objectives, as these amount to support for specific activities and specifically outline the goods

and services to be provided to beneficiaries. This includes income received in relation to DEC appeals. Income from individuals and other private organisations has been included as donations.

For performance-related grants and contracts, in the absence of specific milestones to determine entitlement, income is recognised to the extent that resources have been committed to the specific programme, as this is deemed to be a reliable estimate of the right to receive payment for the work performed. In this case, cash received in excess of expenditure is included as a creditor (as deferred income) and expenditure in excess of cash included as a debtor (as accrued income).

When income is received as a result of lotteries and raffles run by IRC UK, these are treated as unrestricted funds under other trading income.

Income from appeals including those received through the Disasters Emergency Committee (DEC) appeal is recognised in full in line with FRS102 and any unspent donations are carried forward under restricted reserves.

IRC NY core funding is included within income from charitable activities. The amount provided is based on operational need and reflects, but is not tied to, the unrestricted funding from grants generated by IRC UK for the IRC network.

Donations are recognised when receivable. Donations are only accrued where the donor has confirmed the donation in writing, receipt is considered probable and there is no stipulation that the donation is being made towards activity that is taking place in a future accounting period.

► INTEREST RECEIVABLE

IRC UK allocates interest to restricted funds where funds relate to long-term projects and where the interest receivable is significant in relation to the funds held and in accordance with donor regulations.

► EXPENDITURE RECOGNITION

Expenditure is included when incurred and includes attributable VAT, where this cannot be recovered.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

► EXPENDITURE ALLOCATION

Expenditure comprises the following:

- The costs of raising funds represent the salaries, direct costs and overheads associated with generating income.
- The costs of charitable activities, which comprise expenditure on the charity's primary charitable purpose, i.e. overseas programme operations. These include support costs, which represent the costs incurred by UK based staff providing support for IRC UK's international programmes.
- Support costs include management, policy and advocacy work, supervision, governance costs and technical support for IRC UK's emergency and development programmes. Governance costs comprise the costs which are directly attributable to the management of the charity's assets and the necessary legal and organisational procedures for compliance with statutory and governance requirements.

The majority of costs are directly attributable to specific activities. Staff costs are apportioned to the groups of costs listed above on the basis of time spent. Other non-directly attributable costs are allocated on the basis of apportioned staff time.

Support cost not attributable to a specific activity have been allocated on a basis consistent with the identified costs drivers for the costs category, such as staff head count, floor space and expenditure.

► FOREIGN CURRENCY

Monetary assets and liabilities are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction.

Foreign currency risk is managed by holding restricted donor funds in the grant reporting currency if these are in USD, EUR or GBP in the UK, the US or the field, until close to the spending date or funds are converted into USD, the official expenditure currency for IRC globally, at the time of receipt. IRC UK also enters into forward contracts to manage risks associated with certain donor currencies. Foreign currency cash, funds held overseas, grants receivable, programme creditors and deferred income balances for performance-related programme funding are treated as monetary assets and liabilities. These items are retranslated at the balance sheet date as they represent actual funds receivable, balances in hand to fund specific

programmes and committed expenditure under those programmes, measured in the underlying donor currency. Generally, the gains and losses on the debit balances (cash, funds held overseas, grants receivable, programme debtors) offset those on the credit balances (programme creditors, deferred income).

In some circumstances, if a net currency gain arises it will be refunded to the donor; if a net currency loss arises, it will result in a charge of excess project expenditure to unrestricted funds and be recorded in the SOFA.

► LEASED ASSETS

Rentals applicable to operating leases under which substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

► TANGIBLE FIXED ASSETS

All assets purchased for use in the UK office and costing more than £1,500 are capitalised at cost including incidental expenses of acquisition.

Depreciation is provided at the following annual rates on a straight-line basis in order to write off the cost of each asset over its estimated useful life:

- Equipment, including computer equipment - five years
- Leasehold improvements - over the remaining life of the lease up to a maximum of ten years
- Fixtures and fittings - four years

Items purchased for use in programmes overseas and with a useful life beyond the duration of the programme activities are either:

- charged in full to charitable expenditure when purchased, in accordance with the donor regulations; or
- purchased with IRC unrestricted funds and depreciation charged to the donor funding the specific programme (if allowed).

Unless the donor specifies otherwise, depreciation costs charged to donors are calculated on a straight-line method as above, over its estimated useful life:

- for vehicles and equipment, the useful life is always three years

- for land and buildings, and leasehold improvements, the useful life is from three to a maximum of ten years but it cannot exceed the maximum period left on the lease.

► FINANCIAL INSTRUMENTS

Basic financial assets and liabilities such as short-term debtors, creditors and bank balances are initially recognised at fair value less any impairment and transaction costs and subsequently measured at their settlement value.

To mitigate the impact of foreign exchange losses, forward contracts are taken out to ensure that a proportion of future transactions are guaranteed at a pre-agreed rate. The forward contracts are derivative instruments and are initially measured at fair value on the date taken out. They are subsequently measured at fair value through the statement of financial activities, at the balance sheet date. The contracts are carried as assets when the fair value is positive and as liabilities when the fair value is negative.

► DEBTORS

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material. Within debtors are donor funds held overseas which are not yet spent.

► CASH AT BANK AND IN HAND

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

► CREDITORS AND PROVISIONS

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material. Within creditors are programme costs spent by IRC NY and which are awaiting funds from IRC UK.

► FUND ACCOUNTING

The general fund comprises those monies that may be used towards meeting the charitable objectives of the charity and applied at the discretion of the trustees.

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor-imposed conditions.

► EMPLOYEE BENEFITS

IRC UK contributes to a defined contribution pension scheme in the UK and contributions for the year are charged in the Statement of Financial Activities as they fall due. The scheme is operated by Scottish Widows.

Notes to the financial statements

Year to 30 September 2024

1. Charitable activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2024 £'000
Income from government, foundations and other public donors			
Agence Française de Développement (AFD)	—	5,891	5,891
American Express Foundation	—	524	524
Asylum, Migration and Integration Fund	—	508	508
Children's Investment Fund Foundation	—	527	527
Disaster Emergency Committee	—	6,691	6,691
Europeaid	—	1,712	1,712
FCDO	—	21,630	21,630
French Crisis and Support Centre (CDCS)	—	4,953	4,953
Home Office	—	1,122	1,122
Irish Aid	—	6,618	6,618
Minderoo Foundation	—	373	373
Norwegian Agency for Development Cooperation (NORAD)	—	786	786
Norwegian Royal Ministry of Foreign Affairs	—	602	602
Oak Foundation	—	419	419
Porticus	—	440	440
Swedish International Development Cooperation Agency (SIDA)	—	31,085	31,085
Swiss Agency for Development & Cooperation (SDC)	—	2,855	2,855
UBS Optimus Foundation	—	1,480	1,480
US Agency for International Development (USAID)	—	597	597
Other Trusts and Foundations	—	1,314	1,314
Total grants	—	90,127	90,127
Unrestricted income from grants	15,564	—	15,564
2024 Total funds	15,564	90,127	105,691

1. Charitable activities (continued)

	Unrestricted funds £'000	Restricted funds £'000	Total 2023 £'000
Income from government, foundations and other public donors			
Asfari Foundation	—	430	430
Asylum, Migration and Integration Fund	—	370	370
Agence Française de Développement (AFD)	—	5,066	5,066
CARE	—	1,025	1,025
Children's Investment Fund Foundation	—	183	183
Disaster Emergency Committee (DEC)	—	10,679	10,679
European Community (EuropeAid)	—	1,249	1,249
Foreign, Commonwealth & Development Office (FCDO)	—	26,323	26,323
French Crisis and Support Centre (CDCS)	—	1,540	1,540
Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)	—	8,759	8,759
Ministere Française de l'Europe et des Affaires Etrangères	—	2,609	2,609
Oak Foundation	—	1,022	1,022
Said Foundation	—	333	333
Standard Chartered plc	—	436	436
Swedish International Development Cooperation Agency (SIDA)	—	27,166	27,166
Swiss Agency for Development and Cooperation (SDC)	—	4,376	4,376
UBS Optimus Foundation	—	1,569	1,569
The Danish International Development Agency (DANIDA)	—	1,015	1,015
The Danish Government (Danish MFA)	—	1,550	1,550
US Agency for International Development (USAID)	—	292	292
Other Trusts and Foundations	—	635	635
Total grants	—	96,627	96,627
Unrestricted income from grants	18,118	—	11,112
2023 Total funds	18,118	96,627	107,739

IRC UK acknowledges funding from specific donors in note 16.

2. Analysis of expenditure from unrestricted funds

	Raising funds £'000	Charitable activities £'000	Total 2024 £'000
Direct costs			
Staff costs	4,023	11,337	15,360
Direct costs	3,132	838	3,970
Total direct costs	7,155	12,175	19,330
Support costs			
Staff costs	167	2,210	2,377
General support costs	94	1,236	1,330
Travel, transport and accommodation	3	47	50
Total support costs	264	3,493	3,757
Total costs	7,419	15,668	23,087
Total 2023			
	Raising funds £'000	Charitable activities £'000	Total 2023 £'000
Direct costs			
Staff costs	2,931	6,954	9,885
Direct costs	2,936	2,607	5,543
Total direct costs	5,867	9,561	15,428
Support costs			
Staff costs	371	4,062	4,433
General support costs	234	2,556	2,790
Travel, transport and accommodation	20	214	234
Total support costs	625	6,832	7,457
Total costs	6,492	16,393	22,885

Support costs include the costs of general administration and management, allocated to raising funds and charitable activities on the basis of the proportion of staff time attributable to those categories. Support costs charged to the category of charitable activities are further allocated across individual activities or sectors on the basis of proportional direct expenditure incurred on those activities during the year (see note 3).

Staff costs include training and recruitment costs and exclude any staff costs charged to restricted funds.

3. Charitable activities

	Support costs £'000	Activities undertaken directly £'000	Total 2024 £'000
Overseas programming			
Health	32,261	1,040	33,301
Safety	29,952	965	30,917
Education	7,731	249	7,980
Economic Wellbeing	23,113	744	23,857
Power	1,981	64	2,045
Other	10,816	348	11,164
UK Programming			
UK Resettlement, Asylum and Integration	2,588	83	2,671
Total funds	108,442	3,493	111,935

	Support costs £'000	Activities undertaken directly £'000	Total 2023 £'000
Overseas programming			
Health	24,735	3,883	28,618
Safety	30,429	5,152	35,581
Education	8,871	1,876	10,747
Economic Wellbeing	30,670	4,926	35,596
Power	860	382	1,242
Other	1,946	76	2,022
UK Programming			
UK Resettlement, Asylum and Integration	2,030	98	2,128
Total funds	99,541	16,393	115,934

Support costs are allocated across charitable activities in proportion to activities undertaken directly. Support costs include management, policy and advocacy work, supervision, and technical support for IRC UK's emergency and development programmes.

4. Net movement in funds

This is stated after charging:	2024 £'000	2023 £'000
Staff costs (note 5)	19,277	15,279
Statutory auditor's remuneration 2023-24	75	71
Statutory auditor's remuneration 2022-23	40	—
Non-audit services paid to statutory auditors	2	12
Depreciation	53	62
Operating lease charges (note 12)	259	259

5. Staff costs and trustees' remuneration

	2024 £'000	2023 £'000
Wages and salaries	15,729	13,050
Social security	1,806	1,481
Defined pension contributions	773	599
Severance costs	969	149
Total	19,277	15,279

Included in staff costs are the costs of technical unit and other staff on IRC UK payroll but funded from IRC NY budget (see note 13). The number of employees who earned £60,000 per annum or more (including taxable benefits but excluding pension and national insurance contributions) during the year was as follows:

	2024 No.	2023 No.
£60,001 - £70,000	49	25
£70,001 - £80,000	19	13
£80,001 - £90,000	12	8
£90,001 - £100,000	12	6
£100,001 - £110,000	4	5
£110,001 - £120,000	—	2
£120,001 - £130,000	4	2
£130,001 - £140,000	2	1
£140,001 - £150,000	—	—
£150,001 - £160,000	1	—

No trustee received any remuneration for services as a trustee (2023 - £nil). Expenses amounting to £392.70 (2023 - £nil) were paid to or on behalf of trustees, for reimbursement of travel costs.

The total employment costs, including employers' pension and social security contributions, of the key management personnel of the charity as defined under Governance Structure and Management, was £482,882 (2023 - £588,966). For personnel that have global roles only the proportion of total employment costs relating to time spent on matters relating to IRC UK was included in 2023 (£288,802), in 2024 costs for these staff are shown in full, and the comparative value for 2023 restated.

The average number of UK employees during the year, calculated on an average headcount basis and analysed by function, was as follows:

	2024 No.	2023 No.
Fundraising and donor development	16	17
Programme delivery	217	186
Programme support	21	20
Management and administration	13	18
	267	241

6. Taxation

IRC UK is a registered charity and therefore is not liable to corporation tax on income derived from its charitable activities, as it falls within the exemptions available to registered charities.

7. Tangible fixed assets

	Computer equipment £'000	Furniture, fixtures and equipment £'000	Leasehold improvements £'000	Total £'000
Cost				
At 1 October 2023	22	97	362	481
Additions	—	—	—	—
Disposals	(12)	—	—	(12)
At 30 September 2024	10	97	362	469
Depreciation				
At 1 October 2023	20	79	211	310
Charge for year	1	5	47	53
Disposals	(12)	—	—	(12)
At 30 September 2024	9	84	258	351
Net book values				
At 30 September 2024	1	13	104	118
At 30 September 2023	2	18	151	171

8. Investments

IRC UK owns 100% of the issued ordinary shares of IRC UK Trading Limited, a company incorporated in England and Wales (Company Registration Number 07170021). The principal activities of the subsidiary are to manage the trading activities of IRC UK. The IRC UK Trading Limited was dormant in the year.

9. Debtors

	2024 £'000	2023 £'000
Funds held overseas	29,627	38,840
Grants receivable	8,140	11,970
Other debtors and prepayments	3,004	6,097
	40,771	56,907

10. Creditors: amounts falling due within one year

	2024 £'000	2023 £'000
Programme creditors	9,060	14,659
Deferred income	29,748	44,062
Other creditors and accruals	1,846	2,716
	40,654	61,437

Reconciliation of movements in deferred income:

	2024 £'000	2023 £'000
Carrying amount 1 October 2023	44,062	41,591
Amounts released during the year	(44,062)	(41,591)
Income deferred in the current year	29,748	44,062
Carrying amount at 30 September 2024	29,748	44,062

Provision for liabilities and charges

	2024 £'000	2023 £'000
Provision for liabilities and charges	96	77
Utilised during the year	—	—
Additions during the year	19	19
Carrying amount at 30 September 2024	115	96

11. Restricted funds

	At 1 October 2023 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2024 £'000
Asia	74	7,714	(7,419)	369
Central Africa	—	9,550	(9,550)	—
East Africa	16	16,821	(16,825)	12
West Africa	—	8,164	(8,164)	—
Middle East and North Africa	1,616	20,025	(21,524)	117
Europe	2,226	7,961	(10,125)	62
Latin America	—	3,980	(3,980)	—
Other	433	19,076	(18,680)	829
Total restricted funds	4,365	93,291	(96,267)	1,389

	At 1 October 2022 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2023 £'000
Asia	94	20,871	(20,891)	74
Central Africa	—	10,517	(10,517)	—
East Africa	16	17,580	(17,580)	16
West Africa	—	11,636	(11,636)	—
Middle East and North Africa	922	18,852	(18,158)	1,616
Europe	2,250	8,262	(8,286)	2,226
Latin America	—	423	(423)	—
Other	1,364	11,119	(12,050)	433
Total restricted funds	4,646	99,260	(99,541)	4,365

12. Operating leases

The charity had commitments in respect of non-cancellable operating leases of property which fall due:

	2024 £'000	2023 £'000
Within one year	272	259
Within two to five years	305	302
	577	561

13. Connected charities and related parties

IRC UK is an independent entity governed by its Board of Trustees.

IRC UK is a member of an international network of agencies referred to collectively as the International Rescue Committee (IRC). IRC UK is affiliated with the International Rescue Committee Inc. ('IRC NY'), a not-for-profit agency based in New York, USA; the International Rescue Committee Belgium ASBL, based in Brussels; the International Rescue Committee Deutschland (gGmbH) ('IRC DE'); the International Rescue Committee Sverige Insamlingsstiftelse ('IRC SV') in Sweden and associated agencies and offices worldwide.

The overseas activities of IRC UK are carried out through the regional and country offices of the IRC, under contract with IRC UK, and supervised by IRC UK staff.

During the year, income of £15,564k (2023 - £17,875k) was recognised from IRC NY, of which £3,552k (2023 - £8,171k) was unrestricted budgeted funding and £12,012k (2023 - £9,704k) was the reimbursement of employment costs of UK based global staff.

Due to the international nature of the organisations' operations, certain salaries and costs are paid by IRC NY and IRC BE and then reimbursed by IRC UK, and vice versa. At 30 September 2024, £2,448k (2023 - £997k) was owed by IRC NY to IRC UK and nil (2023 - £73k) by IRC UK to IRC BE in relation to such reimbursements.

At the year end, funds held by IRC offices overseas, which related to IRC UK programmes and are included within debtors in accordance with IRC UK accounting policies, totalled £29,627k (2023 - £38,840k). Funds owed to IRC overseas offices in relation to monies already disbursed totalled £9,060k (2023 - £14,659k). During the year a total of £94,164k was remitted to IRC overseas offices (2023 - £93,508k).

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure which is disallowed by donors on these projects. At the year-end £70k (2023 - £83k) was owed by IRC NY to IRC UK in relation to disallowable expenditure on grants.

Included within donations and legacy income on the statement of financial activities are donations of £43,284 from IRC UK trustees (2023 - £47,294). No trustee had any beneficial interest in any contract with the charity during the year.

14. Project commitments

As at 30 September 2024, IRC UK was committed to expenditure on ongoing and future programmes totalling £138.9m (2022 - £163.9m). Funding agreements are in place for all of the aforementioned programmes.

Project title	Contract Value £'000	Funds spent to date £'000	Future committed amounts £'000
What Works to Prevent Violence: Impact at Scale	45,500	7,466	38,034
Saving Lives in Sierra Leone Phase 2	19,500	6,846	12,654
DEC Pghase 2A and 2B	10,177	4,754	5,423
Education Research in Conflict and Protracted Crisis (ERICC)	9,828	8,765	1,063
Building Resilient Communities for Sustainable Development in Rural Afghanistan	8,964	1,333	7,631
Supporting Social and Economic Resilience of Vulnerable Women and Girls (SECuRE) II 2021-2024	8,871	9,045	(174)
Feminist Solidarity Fund (FSF)	8,336	2,030	6,306
Appui au Développement des jeunes enfants dans la province du Lac (ADELAC)	8,335	8,612	(277)
Humanitarian Assistance and Resilience Building in Somalia (HARBS)	6,652	924	5,728
Autonomisation sociale des femmes tchadiennes par l'accès aux services de santé et la prise en compte des violences basées sur le genre	5,621	4,903	718
Syria resilience Consortium (SRC) 2020 Pooled Fund	5,418	5,526	(108)
DEC Turkey-Syria Earthquake Appeal	5,157	3,914	1,243
Kenema Recovery from COVID-19 (KMARC) Year 2	4,482	626	3,856
Partnering for Resilience to Emergencies through Transformation of SRHR (PRET-SRHR)	4,428	790	3,638
Building Local Resilience in Syria (BLRS)	4,231	702	3,529
Other projects (under £5m contract values)	71,534	21,862	49,672
	227,034	88,098	138,936

15. Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total 2024 £'000
Fund balances at 30 September 2024 are represented by:			
Tangible fixed assets	118	—	118
Net current assets	5,612	1,389	7,001
Provisions	(115)	—	(115)
Total net assets	5,615	1,389	7,004

	Unrestricted funds £'000	Restricted funds £'000	Total 2023 £'000
Fund balances at 30 September 2023 are represented by:			
Tangible fixed assets	171	—	171
Net current assets	5,400	4,646	10,046
Provisions	(96)	—	(96)
Total net assets	5,475	4,646	10,121

16. Acknowledgement of donor contributions to charitable activities

IRC UK acknowledges the following contributions from donors included within charitable activities in note 1.

Agence Française de Développement (AFD)

Contract Number	Programme	Cash Received EUR	Income Recognised EUR
AFD CNE 1215 01 K	Projet d'urgence d'alimentation en eau potable des communes d'accueil des personnes déplacées internes à la frontière malienne du Niger	—	(122,150.00)
AFD CTD 1222 01 N	Autonomisation sociale des femmes tchadiennes par l'accès aux services de santé et la prise en compte des violences basées sur le genre	2,500,000.00	1,570,747.00
CTD 1225 01 S	Appui au Développement des jeunes enfants dans la province du Lac (ADELAC)	2,000,000.00	2,864,352.00
AFD CNE1294 01 T	SEL	146,000.00	87,743.00
AFD CZZ 3354 04 F	APCC 2022 " Appui à la sécurité alimentaire et soutien aux filières protéines végétales dans les pays de la Grande Muraille Verte »	—	199,578.00
CZZ3254	Feminist Solidarity Fund (FSF)	5,000,000.00	2,379,914.00
Total		9,646,000.00	6,980,184.00

DG DEVCO (EuropeAid)

Contract Number	Programme	Cash Received EUR	Income Recognised EUR
	Building Resilient Communities in Somalia	—	(260.99)
T03.102	Prévention et réponse aux violences basées sur le genre à travers l'autonomisation sociale, économique et la participation citoyenne des femmes et des filles	—	(283,706.93)
FED/2017/386-194 & FED/2017/386-659	Drought Recovery & Resilience in Hiran, Galmudug and South Mudug Regions (BRCIS)	—	1,613.05
FED/2017/388-853	Restoring and Strengthening Health Services in Borno State	—	2,229.87
EIDHR/2018/402-662	THESE RIGHTS ARE MINE: Supporting Persons with Disabilities in Tanzania and Burundi to enjoy full and equal human rights, fundamental freedoms and experience respect for their inherent dignity (TRM)	—	3,431.57
CSO-LA/2018/403-572	Je FAIS ! Jeunes Filles Actives, Indépendantes et en Sécurité !	—	(1,463.28)
HUM/2018 401/897	Umwana Mumuryango (Child in the Home) UMMU	359,055.00	(228,030.07)
T05-EUTF-HOA-SS-49-03	South Sudan Rural Development: Strengthening Smallholders' Resilience in Greater Upper Nile	564,388.28	2,212,306.75
EUTF-HOA-UG-68-06	strengthening integrated systems to accelerate access to gender, child, and youth justice	-	5,387.73
Total		923,443.28	1,711,507.70

FCDO (formerly DFID)

During 2023 FCDO funded 42 projects of which nine concluded during the year and remainder continue into 2023 and 2024. A number of projects concluded their final reporting and remaining funds were received or underspent balance returned to the donor.

Contract Number	Programme	Cash Received GBP	Income Recognised GBP
PO6256	Research and Innovation Component 2: Violence Against Women and Girls in Conflict and Humanitarian Emergencies	-	165,396.78
204603-105/PO 40094598	MYHP for Complex Emergencies-RELIEF Consortia Responding to the Evolving and Long-Term IDP Emergencies in the Federally Administered Tribal Areas and Khyber Pakhtunkhwa	-	(3,578.50)
300263	Refugee Children Fund for the Europe	-	(9,045.06)
300089	Conflict affected individuals and institutions in Syria are better prepared to cope with and mitigate the risks of shocks	-	206,569.41
	GEC Payment by Result	-	1,703.54
Reference: 30722	R2HC Food and Nutrition Crises Call	-	(38,059.79)
300432-110/PO number:40107674	North East Nigeria Transition to Development-Education in Emergency Programme(ALFANN)	-	6,687.00
91251S003	Harmonized Multi-purpose Cash Assistance (MPCA)For The Most Vulnerable Conflicted-Affected Households in Iraq	-	10,345.51
DRC-4383-IRC	Safety, Support and Solutions-Phase 2	-	74.46
300036	Saving Lives in Sierra Leone, Phase II	1,286,300.74	1,588,816.04
35972	MEASURING THE IMPACT OF GBV PROGRAMMES IN EMERGENCIES: TAKING A LOCAL PERSPECTIVE	-	13,398.13
205128-103	Somalia Humanitarian and Resilience Program (SHARP)	-	42,071.92
4350	Every Adolescent Girl Empowered and Resilient (EAGER) - Sierra Leone	610,675.00	(300,581.99)
4325	Leave No Girl Behind	336,945.00	(175,772.36)
300432 - 102;PO:40117833	Promoting Rights and Supporting Protection Needs in North East Nigeria (ProSPINE+)	-	(30,038.02)
204805-111	Support to Education in the Refugee Camps, Tanzania	-	(250.84)
	Protecting Vulnerable Populations in the Northern Triangle of Central America	-	(4,034.19)
12978	U-LEARN: Uganda Learning, Evidence, Accountability, and Research Network	210,734.03	334,047.51
300495-102; PO 40122089	LAFIYA- Health Resilience in North East (HeRoN)	-	296,027.74

Contract Number	Programme	Cash Received GBP	Income Recognised GBP
	Research for Health in Human Crises	-	(26,656.94)
	Hygiene & Behaviour Change Coalition for COVID-19 response: promoting hygienic behaviours and practices, empowering women and girls, building institutional preparedness	-	(38,180.56)
300420-102	Integrated Emergency Support to Afghanistan	-	(5,052.72)
	Corruption along migration pathways in Mexico	-	1,071.71
205128-102	Building resilient Communities in Somalia (BRCiS) IRF9	88,210.00	18,895.63
205128-102	Building resilient Communities in Somalia (BRCiS) IRF9	-	4,757.40
	Building Local Resilience in Syria (BLRS)	2,489,395.99	2,374,311.66
300420-114	Multi-sector integrated humanitarian programme to address protection risks in Afghanistan	-	(88,098.52)
300978-105	Humanitarian Assistance and Resilience Building in Somalia (HARBS)	48,123.00	372,656.84
301527-107	Enhanced Provision of Basic Services in Afghanistan	-	(12,431.13)
301583	Multipurpose Cash Assistance and Immediate support through Winterization Kits to flood affected populations in Balochistan and Sindh	-	(14,491.93)
301223-101	Building Peace and Stability in Iraq	1,707,998.58	1,484,722.05
205210-292	Strengthening Sustainable Nutrition Services and Resilience for Vulnerable Communities in Northeast Nigeria (SSNR)	126,356.34	256,847.00
300978	Humanitarian Assistance and Resilience Building in Somalia (HARBS)	382,647.00	923,568.13
300554-401	Rohingya Response and National Resilience Programme (RRNRP)	538,622.00	520,147.02
17976	GAASHAAN - Sustainable Humanitarian Response and Prevention to Protection and GBV risks in Somalia	305,963.06	702,411.07
300141-101	Health Financing Technical Support in Sierra Leone	27,728.00	27,443.92
301140 - 402	Responding to the needs of Women and Children in Yemen	4,491,322.00	4,753,724.23
300405-402	Education Research in Conflict and Protracted Crisis (ERICC) – Strengthening Education in Emergencies Evidence Dissemination and Uptake for the ERICC Initiative and Wider Evidence Ecosystem	121,266.59	227,378.88
400175-401	Health Financing Technical Support in Sierra Leone Phase II	46,211.27	129,024.66

Contract Number	Programme	Cash Received GBP	Income Recognised GBP
301539-403	Climate Resilient Education Systems Trial (CREST)	-	88,970.79
	ReBUILD for Resilience (R4R) COVID-19 Responsive Fund	-	10,009.00
PO 10079	What Works to Prevent Violence: Impact at Scale. Programme Design and Innovation	3,457,651.79	3,551,347.63
PO10084/ 2020/S 182-440816	Education Research in Conflict and Protracted Crisis (ERICC)	3,960,170.53	3,667,483.92
43676	Research in the Context of the Ebola Outbreak in Eastern DRC	-	(15,000.95)
	R2HC Seed Funding: Integration of Mental Health in NCD Care	-	(258.30)
	Advancing GBV Innovations Call	-	(52,792.83)
47475	R2HC Annual Funding Call	259,229.30	402,257.71
	Self-managed abortion: Barriers and opportunities in humanitarian settings in East Africa	12,649.66	57,046.34
ES/P010873/1	Research capacity building and knowledge generation to support preparedness and response to humanitarian crises and epidemics	-	179,313.70
	Preventing Violence Against Children in and around schools in Nyarugusu Refugee Camp- Qualitative Study	-	8,002.42
	Preventing violence against adolescents in schools: understanding implementation of the Empateach intervention in Nyarugusu refugee camp	-	18,019.90
Total		20,508,199.88	21,630,225.02

Irish Aid Trustees' Certificate of Assurance

This certificate of assurance is furnished in terms of the requirements of the Irish Department of Public Expenditure and Reform in respect of Grants from the Exchequer Funds. In this regard the trustees confirm that the public money granted was used on accordance with the terms and conditions of the grant.

Grantor: Minister for Foreign affairs and Trade

Name of the grant: IRC - Irish Aid Strategic Partnership

Contract Number: HQHUM/2022/International Rescue Committee

Purpose of the grant: Responding effectively and with accountability to women and girls experiencing gender-based violence (GBV) in humanitarian settings (2022-2024)

Amount and term of grant: €3,000,000 from 1 January 2024 to 31 December 2024, including € 292,560 Emergency Response funding from Irish Aid.

Reconciliation of amounts received, expended and deferred as per table below.		
	EUR	GBP
Income received in the current year	3,000,000.00	2,565,857.00
Deferred to following year	(1,227,669.25)	(1,020,807.25)
Accrued to following year	811,693.31	676,611.31
Income recognised in the current year	2,600,628.15	2,221,660.46
Unrealised exchange rate difference	(16,604.09)	—

The income recognised in the current year in the table above relates only to the expenditure for contract IRC HQHUM/2022/InternationalRescueCommittee. Total Irish Aid income recognised in note 1 of £6.6m (2023 - £8.8m) includes other projects that were also active in the year.

The number of employees who earned €60,000 per annum or more (including taxable benefits but excluding pension contributions) during the year was as follows:

	2024	2023
€60,001 – €70,000	43	44
€70,001 – €80,000	37	20
€80,001 – €90,000	25	12
€90,001 – €100,000	13	7
€100,001 – €110,000	9	5
€110,001 – €120,000	9	7
€120,001 – €130,000	3	3
€130,001 – €140,000	1	2
€140,001 – €150,000	2	1
€150,001 – €160,000	4	2
€160,001 – €170,000	—	—
€170,001 – €180,000	—	—
€180,001 – €190,000	1	—

During the year, total employer pension contributions were € 926,121 (2023 - €691,584).

We acknowledge the following funding was received from Irish Aid in Burkina Faso, Ethiopia, Pakistan and Sierra Leone for the following programmes:

Country	Contract	Project	Value (€)
Ethiopia	PETHHUM/2022/IRC Ethiopian Emergency Response Mechanism	IA - ERM	2,000,000.00
Ethiopia	PETHHUM/2022/International Rescue Committee Ethiopian Emergency Response Mechanism	IA - ERM	2,500,000.00
Pakistan	HQHUM/Pakistan/2023/IRC	Integrated Humanitarian Assistance for the Flood Affected Population in Pakistan	1,000,000.00
Sierra Leone	SLE.IRC.2023.01	AGEPP Phase II Year 2	1,035,738.88
Ethiopia	PETHHUM/2023/International Rescue Committee Ethiopian Emergency Response Mechanism	IA Emergency Response Mechanism #4	2,500,000.00
Ethiopia	PETHHUM/2023-II/International Rescue Committee Ethiopian Emergency Response Mechanism Refugee Response	Emergency Response Mechanism Refugee response through Irish Aid 2023 - 2024 funds	1,000,000.00
Sierra Leone	SLE.IRC.2024.01	Adolescent Girls Empowerment and Protection Project (AGEPP) Phase II Year 3	1,189,389.12
Burkina Faso	HQHUM/2024/InternationalRescue Committee	Emergency Response for Women's Protection in Gnagna Province	145,000.00
Sierra Leone	Plann year 1	project setup-Promoting sustainable livelihoods and ensuring women's safety, leadership, and participation in decision-making.	245,579.28

Swedish International Development Cooperation Agency

We acknowledge receipt of \$31,158,257 from Sida in the period 1 October 2023 to 30 September 2024 (2023 - \$28,316,691) for year 4 of the IRC's fifth, five-year Humanitarian Framework Agreement (HFAV-2021-2025).

Reconciliation of amounts received, expended and deferred as per table below.		
	USD	GBP
Income received in the current year	31,158,257.33	24,903,097.34
Deferred to following year	(20,437,312.53)	(15,266,650.61)
Accrued from following year	—	1,242,112.64
Income recognised in the current year	10,720,917.12	8,394,334.09
Unrealised exchange rate difference	27.68	—

Additional income from Sida of £22,690,452 was recognised in the period 1 October 2023 to 30 September 2024, having been received prior to 1 October 2023 and deferred.

17. Post Balance Sheet Events

On January 24, 2025 the United States Government began taking a number of actions to implement a variety of Executive Orders impacting their funding of foreign aid. Whilst IRC UK receives no funding from the US government, IRC Inc., who provide core financial support to IRC UK, are significantly affected. As a key HQ office within the IRC network IRC UK's unrestricted operations will require downsizing, broadly in line with any global cuts.

IRC responded quickly to the developing situation by issuing clear guidance to its staff and as of the start of February 2024 had put in place the following organisation wide freezes in spend:

- Hiring – All open roles and new positions.
- Travel – All activity unless strictly necessary for direct fundraising or operational continuity reasons.
- Consultants – All consultants that are not yet engaged, contracted, or confirmed, including the review of all active non-essential assignments.
- Procurement – Stop all procurement requisitions for non-essential purchases.

These reductions remain in place and will continue to do so until an extensive reforecast exercise has been completed and the global financial position is clearer.

IRC UK continues to work with IRC Inc. to right-size global support structures to the expected new program scale and geographic footprint.

In February 2025 the UK Prime Minister announced that the UK Overseas Development Aid (ODA) budget will be reduced from 0.5% of GNI to 0.3% of GNI by 2027. This change is not expected to be fully introduced until 2026/2027 and information is not yet available on where reductions will be made within the ODA portfolio. In the interim, IRC UK is reviewing its FCDO-funded portfolio to identify areas of risk and mitigation. IRC UK also continues to advocate around the impact of aid cuts, to underscore the importance of aid spending and to engage with donors in the UK and at country level to position IRC for future funding.



How you can be a part of the IRC's work

Donate monthly

We rely on donations to be able to help people affected by humanitarian crises to survive, recover and rebuild their lives in over 40 countries worldwide. The most effective way to support IRC is by setting up a monthly gift. By doing so, you help to ensure we are prepared and positioned to rapidly respond with health care, clean water, emergency supplies and other vital aid. Sign up today: rescue.org/uk/make-lasting-impact

Get the latest updates

Sign up to our mailing list to be among the first to find out about emergencies, the latest news from conflict and crisis ones, and get information about our programmes and fundraising appeals. Sign up at: rescue.org/UK/sign-up

Payroll Giving

Payroll Giving is a simple, tax-efficient scheme that allows employees to donate to any UK registered charity of their choice directly from their salary, or occupational pension, before tax. Making a donation to the IRC through Payroll Giving costs less because it is tax-free, so a monthly gift of £10 could cost as little as £6 (based on a higher-rate taxpayer). While it costs you less, the IRC receives your gift with the tax included. Many companies also offer match funding, meaning your employer could match your donation pound for pound – doubling the impact of your support. To find out more or to check if your company offers match funding for the IRC, email us at partnerships@rescue.org and speak with your employer's HR or CSR team.

Find out more

To find out more about what we do and how you can help visit: rescue.org/UK

Join the conversation



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INTERNATIONAL RESCUE COMMITTEE, U.K

England & Wales - Charity number 1065972

Accounts



International Rescue Committee, UK

Annual Report and Financial Statements

30 September 2023

Company Limited by Guarantee
Registration Number
03458056 (England and Wales)

Charity Registration Number
1065972

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Letter from the Executive Director of IRC UK and the Chair of the UK Board of Trustees

Friends and colleagues,

For the people who the IRC serves, 2023 has proven to be another year of unimaginable hardship. A staggering 339 million people are in humanitarian need, and 110 million are forcibly displaced worldwide.

The crises affecting them are both concentrating and compounding. The 20 countries most at risk of humanitarian crises over the next year account for only 13% of the world's population, but approximately 90% of global humanitarian need. Armed conflict, disproportionate exposure to the impacts of climate change, and economic turmoil are colliding in this small set of countries. These are places like South Sudan, Haiti and Syria, all of which are highlighted in this report, along with the work the IRC is doing there.

It is easy to be disheartened by the scale and complexity of these needs, but we are steadfast in our commitment to helping restore health, safety, education, economic wellbeing and power to the people we serve. Our IRC UK Strategic Plan remains our north star for doing so, and sets out eight key objectives to focus our efforts in service of the IRC's global strategy, Strategy 100. Towards all of these objectives we are committed to developing and advocating for solutions that can affect real change for our clients. Being an organisation that is evidence-driven and solutions focused means being able to deliver more impact for more people, which is needed now more than ever.

Solutions are urgently needed for climate adaptation and resilience in the conflict-affected places where the IRC works. This year, we ramped up our efforts to support the IRC's work in these communities, from anticipatory action to climate hazards to community-led natural resource management and research into climate resilient agriculture. We also made strides in greening our UK operations with the launch of our UK Carbon Reduction Plan and global Net Zero commitment. We see the implementation of these plans as a critical foundation for the IRC mission to help people whose lives and livelihoods are shattered by conflict and crisis – including the climate crisis.

The IRC is one of the few organisations that works across the entire arc of crisis, responding to our clients' needs in the conflict zones of Syria, Afghanistan and Ukraine all the way through to the UK, where we help newcomers rebuild their futures. We are very proud of the way our UK programmes have grown and adapted to the needs of our clients this year. Our programmes supported new arrivals to navigate their communities and become self-sufficient and equipped local communities to support their integration. We have great respect and admiration for our clients; those with experience of conflict and displacement understand it best, and teams have worked to ensure they have the agency and support to use their expertise, understanding and insights to drive forward the IRC's programmes in the UK.

In a year that saw seemingly ever more hostility toward refugees, asylum seekers and their rights, we also fought – alongside our clients – for a more welcoming UK. We will continue upholding the fundamental right to asylum, advocating for the needs of our clients, and sharing our solutions and expertise towards better resettlement, asylum and integration policies and systems.

Underpinning all of this work is, of course, our people. Colleagues across IRC UK have worked incredibly hard this year to support our clients and each other. We are especially proud of the thoughtful work that has been done to deliver on the commitments in our Gender, Equality, Diversity and Inclusion (GEDI) strategy. This year saw IRC UK create a new paid work opportunity for people with lived experience of conflict and displacement, offer more learning opportunities and training for our staff, provide more financial support for staff groups and review some of our key policies and

practices through the lens of inclusion. There is more to do, and we remain committed to continuing this work over the next year and beyond.

As we look ahead to the next year, we are confident that with the right solutions and your support, we can continue to serve even more people caught up in ever more complex crises. We remain incredibly grateful to everyone who has contributed to the IRC's work this year as donors, supporters, partners, and advocates. Your confidence and help allow us to start the next year with renewed dedication to finding and delivering solutions for our clients. To our staff, we share our deepest and most sincere thanks for the commitment you have shown this year, and we are proud to present your work in this annual report.

Yours,



Laura Kyrke-Smith

Executive Director, IRC UK



Dr Titilola Banjoko Osiyemi

Chair, IRC UK Board of Trustees

Trustees' and strategic report Year to 30 September 2023

Trustees' and strategic report

The trustees present their statutory report together with the financial statements of International Rescue Committee, UK ("IRC UK") for the year ended 30 September 2023 (FY 2023).

IRC UK is affiliated with the International Rescue Committee Inc., a not-for-profit agency based in New York, USA, ("IRC NY"); the International Rescue Committee Belgium ASBL, based in Brussels; the International Rescue Committee Deutschland (gGmbH) ("IRC DE") based in Bonn and Berlin; the International Rescue Committee Sverige Insamlingsstiftelse ('IRC SV') in Sweden; and associated agencies and offices worldwide. Collectively, these agencies make up the network referred to as the International Rescue Committee ("IRC").

IRC UK works closely with IRC NY to carry out projects throughout the world. The projects referred to in this report are implemented through the network by IRC NY and through local partners. This trustees' and strategic report has been prepared in accordance with Part 8 of the Charities Act 2011 and the Statement of Recommended Practice (SORP). It also meets the requirements for a directors' report set out in the Companies Act 2006 and the requirements for a strategic report as outlined in 'The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013'.

The financial statements have been prepared in accordance with the accounting policies and comply with the charitable company's Memorandum and Articles of Association, applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Trustees' and strategic report Year to 30 September 2023

Our Work

The IRC's mission is to help people whose lives and livelihoods have been shattered by conflict and disaster, including the climate crisis, to survive, recover and regain control of their futures. We serve people in crisis across the globe who have fled their homes or remained in their communities. Our vision is to lead the humanitarian field by implementing high-impact, cost-effective programmes for people affected by crisis, and by using our experience to shape policy and push for change. In particular, we seek improved outcomes for our clients in the following five focus areas:

- **Reduced risk of ill health** and better chances of recovery from ill-health
- **Safety** from physical, sexual, and psychological harm
- **Education** in terms of literacy and numeracy, as well as foundational, vocational, and life skills
- **Economic wellbeing** by addressing basic material needs, income and asset growth
- **Power** to influence decisions that affect their lives

OUR STRATEGY

Strategy100 is the IRC's global organisational strategy. It is the IRC's strategic plan to guide our work as we approach the 100th anniversary of IRC's founding in 1933. It informs how we can best deliver on our mission in the face of a challenging and ever-changing external environment.

Strategy100 defines the change we want to see in clients' lives, who remain at the centre of our strategy. It includes five overarching goals to achieve this change: increasing our impact, expanding our scale, using our influence, investing in our people, and stabilising our funding.

IRC UK's Strategic Plan sets out how IRC UK will advance these goals during the first phase of Strategy100's implementation, which lasts from 2022 to 2024. For each of these UK objectives, the UK Strategic Plan defines specific actions to make tangible progress by 2024.

Funding	1. Diversify and expand our institutional funding 2. Grow our private fundraising
Influence	3. Drive policy change in support of the people we serve 4. Strengthen our voice
Impact	5. Explore expansion of IRC programming for refugees and vulnerable migrants in the UK
Scale	6. Support increased scale and impact of the IRC's programming
People	7. Advance Gender, Diversity, Equality and Inclusion within IRC-UK and build a high-quality management culture
Other	8. Respond to the climate crisis

SAFEGUARDING AT THE IRC

The IRC has a strong commitment to creating a culture of zero-tolerance for all forms of harassment, exploitation and abuse in our workplace and programmes. We take proactive steps to create a culture of prevention of safeguarding violations and, where misconduct is alleged, to address it without fear or favour, providing support to survivors. Safeguarding is the foundation to all our efforts to address humanitarian needs around the globe.

Further detail on our approach to safeguarding is set out on page 30.

OUR GLOBAL IMPACT 2023

Over 339 million people are in humanitarian need in 2023, and 90% of them live in, or come from, the 20 countries identified at greatest risk of humanitarian crisis in the IRC's annual [Emergency Watchlist](#). Communities in need of humanitarian assistance and protection face threats to their life and health, physical security, rights and dignity, and – without organisations like the IRC – would not have access to the services they need to survive, recover and rebuild their lives.

A record high of 110 million people worldwide have been forced to flee their homes due to violence, conflict, and other economic, social or climatic shocks. Leaving one's home – although a last resort – is a reality for our clients. 62 million of these were internally displaced, again highlighting the need for humanitarian assistance within the borders of conflict-affected countries.

The IRC is one of the few organisations that works across the entire arc of crisis, responding to our clients' needs in the conflict zones of Syria, Afghanistan and Ukraine through to communities across the UK, Europe and the Americas, where we help newcomers rebuild their lives.

2023 PRIORITY CRISIS: TÜRKIYE/ SYRIA EARTHQUAKE

- **427,000 people provided with access to safe drinking water.**
- **201,000 people received emergency food or food vouchers.**
- **40,300 households received cash or voucher payments.**
- **48,200 people accessed free health services.**

On 8 February 2023, a 7.8 magnitude earthquake hit the border of Syria and Türkiye. Prior to the earthquake, 15.3 million people were found to be in need of humanitarian assistance across Syria, of whom 4.1 million were living under extreme or catastrophic conditions. The region was already reeling from nearly 12 years of war in Syria, leading to one of the world's worst humanitarian crises. Two million people lacked adequate housing during the harsh winter, and a decimated health system was grappling with a recent cholera outbreak. In Türkiye, which hosts over 3.6 million registered Syrian refugees, the natural gas supply has been severely affected and many lack access to safe drinking water.

As the full scale of the disaster in Syria and Türkiye following the earthquake and aftershocks became apparent, the IRC warned of catastrophic humanitarian needs in both countries and impressed upon the international community the critical need for unfettered humanitarian access to those affected. As the humanitarian needs soared during freezing temperatures in both Türkiye and Syria, the IRC launched an integrated response to affected populations in both countries. As part of a joint effort with the Disasters Emergency Committee (DEC), the IRC along with other leading charities raised 150 million GBP and helped to provide affected communities with emergency cash transfers, shelter, medical treatment, hot food, clean water and hygiene provisions.

2023 PRIORITY CRISIS: AFGHANISTAN

- **Total Population: 40.8 million**
- **People in Need of Humanitarian Aid: 28.3 million**
- **People facing crisis or worse (IPC 3+) levels of food insecurity: 18.9 million**
- **Household Income Spent on Food: 91%**
- **Displaced Persons Cross-Border: 2.7 million**
- **170th of 170 countries globally for women's inclusion, justice and security**
- **Population at Risk of Poverty: 97%**

Trustees' and strategic report Year to 30 September 2023

Since the Islamic Emirate of Afghanistan (IEA, commonly known as the Taliban) took power, Afghanistan is continuing to experience the devastating impacts of economic collapse that has put 97% of the population at risk of poverty and made over half reliant on humanitarian aid. Afghanistan has also suffered from the climate crisis, having faced its third year of drought and seen violent flooding across the country driven by above average rainfall, melting Himalayan glaciers and poor management of water infrastructure.

Afghan women and girls continue to suffer disproportionately, with government bans on women's secondary education, participation in political appointments and statutes on dress and travel requirements contribute to an erasure of women in public life and increase the risk of gender-based violence, child marriage, exploitation and abuse as resources become scarce. Afghanistan ranks last globally for women's inclusion, justice and security according to Georgetown's Women, Peace, and Security Index.

The IRC began its work in Afghanistan in 1988 and now works in thousands of villages across twelve provinces. Since August 2021, the IRC has worked to improve health care by enhancing the capacity of nine static health facilities and establishing 35 mobile health teams. The IRC has conducted more than 627,400 mobile health consultations; delivered over 27,000 emergency health kits, with a focus on vulnerable groups; and conducted almost 300,000 consultations for severely and moderately acutely malnourished children. Those suffering from malnutrition have been enrolled in the Integrated Management of Acute Malnutrition program, achieving a 93.5% cure rate during treatment.

2023 PRIORITY CRISIS: SUDAN

- **Total Population: 46 million**
- **People in Need of Humanitarian Aid: 15.8 million**
- **People facing crisis or worse (IPC 3+) levels of food insecurity: 7.7 million**
- **Food Prices 4-5x Above Five-Year Average**
- **Internally Displaced Person: 3.7 million**
- **Refugees and Asylum Seekers at the End of 2022: 1.1 million**

Rising conflict, political instability and a deepening economic crisis are all driving humanitarian need in Sudan. Sudan saw a significant increase in localised violence in some of its border regions amid political uncertainty, land disputes and conflicts in neighbouring countries. The intensity of fighting has led to increased insecurity throughout Sudan, leading to a rapid increase in both internal and cross-border displacement and the decimation of critical infrastructure.

It is not just conflict affecting the people of Sudan. Climate change has increased flooding and drought, resulting in the reduced food production. Sudan is experiencing substantially warmer and drier weather, with shorter rainy periods reducing crop production. Half of the Sudanese population lives in communities affected by dry spells. Moreover, erratic rainfall is also making flooding more likely, which in turn has a greater impact on communities given inadequate prevention and mitigation measures, including drainage systems.

In Sudan, the IRC supports people impacted by conflict and crisis, including women, children, the elderly, persons with disabilities, refugees, mixed populations and host communities. The IRC has provided integrated health, nutrition and water, sanitation and hygiene (WASH) program that maintains basic service provision while actively working to increase local capacity to sustain the service provision. Since the outbreak of the war, the IRC has adapted its programmes and scaled

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up its response to address increased humanitarian needs, refocusing on emergency responses to IDPs through integrated multisectoral economic recovery and development; health and nutrition; and WASH. The IRC also provides integrated protection services, including comprehensive services for women, girls and children, as well as empowerment services, including for gender-based violence survivors.

UK RESETTLEMENT, ASYLUM AND INTEGRATION PROGRAMME

INTRODUCTION

Since its launch in January 2021, the United Kingdom Resettlement, Asylum and Integration (UK RAI) Programme has grown year on year, offering support services to both refugee clients and refugee supporting agencies including schools, local authorities and job centres.

Our achievements in 2023 included the launch of the Refugee Employability Programme (REP) in the Southwest of England, the launch of English to Speakers of Other Languages (ESOL) classes, the certification of our Healing Classrooms training as a certified professional development (CPD) course, a successful teacher conference, wellbeing activities and English conversation classes and rolled out a programme wide Customer Relationship Management (CRM) database to better measure the impact of our work. We also successfully completed our first Asylum, Migration and Integration Fund (AMIF) funded Refugee Integration Services in England (RISE) project serving 827 clients over the course of the project.

EXPANSION OF UK RAI PROGRAMMES

In 2023, IRC UK delivered direct services to 1,289 educators through our education programme, 232 clients through our economic empowerment programme, 827 clients through our refugee integration services and 484 clients through our Ukraine response programme. We have served over 1,000 refugees across England since our programming began in 2021. We worked with 33 corporate volunteers from Amex and Verizon who provided support to job seeking refugee clients in CV writing and LinkedIn workshops.

INCREASING CLIENT VOICES THROUGH REFUGEE-LED ADVOCACY

Clients have been at the centre of our services ever since we started delivering direct services to refugees and vulnerable migrants in the UK.

Our leadership development programme aims at increasing clients' leadership skills and enables them to become leaders within their communities, develop self-advocacy skills and meet local, national and international leaders to express their views on the services they receive. We ran two Leadership programme cohorts with 37 refugees completing the training this year, 44% of the participants reported active engagement in refugee rights or activist groups following their training.

DIVERSIFYING AND SECURING SUSTAINABLE FUNDING AND PARTNERSHIP BUILDING

At the centre of successful programme design and delivery is the availability of sustainable funding. In FY23, RAI UK secured its first government contract from the Home Office, to deliver the Refugee Employability Programme (REP) in the Southwest of England. The IRC was the only charity to be awarded one of the nine contracts across the country with a value of 2.2 million for two years with possibility of extension for a further two years.

UK RAI has maintained our existing formal and informal partnerships and developed new partnerships with different refugee-supporting agencies and local authorities to enable client

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referrals to services. This year we signed formal partnerships with World Jewish Relief, The Entrepreneurial Network (TERN), STREAM Foundation, Launchpad Collective, Opora and Learning Unlimited.

SPOTLIGHT ON UK RAI WELLBEING ACTIVITIES

We launched wellbeing activities in response to demand from our Ukrainian clients to support overall wellbeing. We ran 11 wellbeing days supporting 122 Ukrainian refugees which include a component of theory and discussion on stress and resilience, as well as practical application of stress reducing techniques through meditation and yoga in Ukrainian and Russian language. We have also supported 30 clients to join therapeutic sessions with partner STREAM.

DELIVERING CHANGE FOR OUR CLIENTS

INTRODUCTION

The advocacy and influence team brings the IRC's and our clients' frontline expertise, experience and solutions to Westminster, where we work together with both Parliament and Government to strengthen the UK's support for people affected by conflict and crises.

Within an increasingly challenging domestic political environment, and a world where both protracted crises continue and new conflicts erupt, our work remains important as ever as we strive to deliver change with and for our clients across the globe.

INFLUENCING FOREIGN AND DEVELOPMENT POLICY

Throughout 2023 we have sought to increase the quantity of effectively designed and distributed Official Development Assistance (ODA) reaching populations in fragile and conflict-affected states. We have done this through effective engagement and influencing of three key UK opportunities: the International Women and Girls Strategy, the new White Paper on International Development, and the UK-hosted Global Food Security Summit.

THE INTERNATIONAL WOMEN AND GIRLS STRATEGY

Women and girls are disproportionately affected by conflict and crises. When these conflicts and crises hit, organisations led by women themselves – working locally and focused on women's rights – are often the first and best line of defence. They are best-placed to understand the needs of women and girls; respond first to humanitarian crises; centre survivors in their work; and – because they are rooted in communities and local context – can drive the patient, long-term progress needed on gender equality to prevent gender-based violence. Yet despite the overwhelming evidence that it is women's rights organisations who are pivotal to long-lasting and sustainable change, they remain overlooked and underfunded.

IRC engaged with the Government's consultation on its new International Women and Girls Strategy (IWGS) as a key opportunity to improve the effective funding of women-led and women's rights organisations in humanitarian settings.

The [IWGS](#) was launched by the Foreign Secretary in Sierra Leone on International Women's Day. He [visited an IRC-run hospital](#) and announced commitments to deepening partnership with local women-led and women's rights organisations. The Strategy also committed the Government to spending 80 percent of bilateral aid on programmes focused on advancing gender equality.

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To advocate for the UK to use its new Strategy to help reform the parts of the humanitarian system that still exclude women from leadership and decision-making, IRC UK leveraged IRC's global "Women Won't Wait" Campaign and new global report "[Why Wait? How the Humanitarian System Can Better Fund Women-Led and Women's Rights Organisations](#)" to create and launch a UK-specific Advocacy Brief at [a Parliamentary Reception](#) in Westminster that was attended by over 20 MPs. IRC also took part in a [Conservative Friends of Development \(CFID\) panel](#) on the Strategy, which was included in a CFID letter and briefing to the Foreign Secretary.

Following International Women's Day, IRC UK, with partners the [Coalition for Global Prosperity](#), took three UK Parliamentarians, including the Special Envoy for Girls' Education, to visit Foreign, Commonwealth & Development Office (FCDO) funded IRC programmes in Sierra Leone, [motivating them to act](#) as Parliamentary champions for women and girls and the value of UK Official Development Assistance (ODA).

IRC UK continues to ensure the UK uses the IWGS to ensure that funding is accessible to those who can make the most change.

White Paper on International Development

By 2030, two thirds of those living in extreme poverty will live in fragile and conflict-affected states. Conflict drives 80% of humanitarian need. Across many indicators, the UN's 2030 Sustainable Development Goals (SDGs) will be achieved –or missed – based on what happens next in fragile and conflict-affected states.

IRC UK Advocacy have been making the case throughout 2023 that UK international development must focus first on those countries most left behind. In August 2023, the UK announced its intention to launch a new [White Paper](#) on International Development to provide a roadmap for the UK's international development agenda through to 2030.

As part of the call for evidence process, IRC UK submitted evidence for consideration. In our submission, the IRC UK outlined why the Government's international development approach must have a sharp focus on those countries most left behind, and how it can do so. Our submission was praised by FCDO and our framing used widely within the paper. Specific welcome commitments include spending at least 50% of all bilateral ODA in the Least Developed Countries (LDCs), spending at least £1.5 billion of International Climate Finance on adaptation in 2025, and British International Investment making over half of its investments in the poorest and most fragile countries by 2030.

In line with [IRC's recent analysis](#) ahead of COP28, the White Paper also committed to scaling up climate adaptation and resilience in the poorest countries, and to spend 15% of its humanitarian budget on resilience, adaptation and preparedness, alongside the delivery of humanitarian relief, when disaster strikes to break the long-term cycle. The paper also repeated previous strong commitments from the IWGS.

A strategy on locally led development, climate, nature and humanitarian action will follow in 2024, and IRC UK is already working closely to influence FCDO to use this unique opportunity to take bold steps to shift decision-making, resources and power to local partners and communities, particularly those left furthest behind.

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Global Food Security Summit

Despite having an evidence-based, effective way of treating malnourished children, four out of five acutely malnourished children cannot access Ready-to-Use Therapeutic Food (RUTF). The current global system for treating wasting – reliant on divided approaches between moderate and severe acute malnutrition – is unnecessarily complex, heavily reliant on distant health centres, underfinanced, siloed, and challenging to scale.

A simplified system, in the hands of parents and community health workers, who use a simple upper arm circumference tape to diagnose acute malnutrition and administer one or two doses of RUTF per day depending on whether the case is severe or moderate, would be transformational. The IRC's research shows more children can be reached for the same money: in Mali, a pilot among 27,500 children showed a 92% success rate, with a cost saving of 30%.

IRC UK identified that as the host of November's Global Food Security and Nutrition Event, the UK could catalyse adoption of simplified treatment protocols and bring RUTF access to scale. As well as direct advocacy towards FCDO and through sector allies in the months building up to the summit, we partnered with the Children's Investment Fund Foundation (CIFF) on a [joint opinion piece](#) by CEO Kate Hampton and David Miliband. We communicated across traditional and digital media, including a press release, social posts, and by working with scientist Maggie Oderin-Pocock for the first time to produce a malnutrition explainer [video](#). IRC President and CEO David Miliband spoke on multiple panels during the Summit with his remarks very well received.

As both the UK Government – and IRC UK – now look to step up work on food security and malnutrition in 2024, this was a significant milestone towards efforts to close the nutrition financing gap and scale solutions ahead of the Nutrition For Growth summit in France.

In addition, we have continued to work directly with parliamentarians in making the case for high-quality, high-impact UK aid, including through the provision of provided oral and written evidence to the International Development and Foreign Affairs Committees. Alongside the hosting of events in Parliament and at Party Conferences, we have utilised these opportunities to make the case for poverty-focused ODA that is targeted where needs are highest and impact strongest.

We also continue to work with allies in our sector, including as a member of the Aid Alliance, which works to build support for UK aid by working with both politicians and the public in highlighting the impact of aid, and as a member of the Gender and Development and Gender Action for Peace and Security Networks.

STANDING UP FOR REFUGEE AND ASYLUM SEEKERS' RIGHTS

In a challenging political environment, IRC has continued to work with policymakers, partners, and our clients to improve resettlement, asylum, and integration policies to strengthen the UK's response to forced displacement. Priorities in 2023 have included calling for an expansion of safe routes for refugees, as well as increased and tailored support for refugees and asylum-seekers as they seek to integrate in their new communities.

Safe Routes

In a year that has seen growing hostility toward refugees, asylum seekers and their rights, IRC UK has contributed to a more active debate in Parliament on the absence of safe routes for refugees. During debates on the Illegal Migration Act, IRC UK briefed multiple members of Parliament directly, and multiple MPs at a Parliamentary drop-in event, ensuring that our asks were reflected during

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Parliamentary scrutiny. As part of these efforts, on World Refugee Day, IRC UK released a Vox Pop on the right to asylum, fronted by a former Afghan newsreader and IRC client. The Vox Pop was watched over 100,000 times. Complementing this work were op-eds, broadcast interviews, polling, and a celebrity letter, all building support for the right to seek asylum. Through this public engagement and advocacy, as well as targeted briefings and meetings, IRC UK helped contribute to a government concession to define and potentially expand safe routes by the end of 2024.

Following the passage of the Illegal Migration Act, IRC UK spoke at a Home Affairs Committee event, alongside four other charities, bringing our expertise as a global organisation to share our vision on safe routes in light of the new legislation. We also collaborated with our partner, the Coalition for Global Prosperity, at Conservative Party Conference to facilitate a productive and well-attended discussion on the role of UK aid in preventing dangerous journeys. We have also targeted key moments such as the Global Refugee Forum to call for a strong UK [pledge](#) on resettlement and safe routes.

Overall, IRC UK has generated greater understanding of the right to claim asylum and the lack of ways to access it with political and public audiences, opening up a key space for discussion on safe ways to access asylum. There is now greater understanding in Parliament of IRC's expertise and solutions. This includes important new relationships to help us influence on these issues in the future.

Over 2024, IRC UK will continue to advocate for the right to ask for asylum no matter how someone arrives. We will also seek to expand and improve safe routes, and call for safe ways to access asylum, as these are also needed to reduce the need for many to take dangerous journeys across the Channel. Additionally, we will continue to propose our alternative approach for the UK's response to global displacement which is both more effective and more compassionate.

Refugee Integration

We know that the challenges for refugees do not stop when they arrive in the UK, or even when they have their claim for protection accepted. The UK currently does not have a strategy for integration or sufficient early integration support for new arrivals. This means there is a lack, and inconsistency, of integration service provision. This results in some new arrivals missing out and added complexities for delivering partners.

Having started our programming in the UK in 2021, IRC UK was able to utilise this programme expertise, and our ability to bring evidence and pragmatic solutions on resettlement and integration to launch our flagship RAI report in Parliament in January 'From Harm to Home'. The event was sponsored by a member of the Home Affairs Committee, who delivered a speech alongside the Shadow Immigration Minister and one of IRC's clients. It was supported by polling that demonstrated public support for integration and business support for the right to work, and a Vox Pop, with IRC client, Rabab, asking members of the public to explain British idioms, to demonstrate how complicated it is to learn English. In all, the report reached over 300 MPs and secured many strategic relationships which we have continued to foster.

We have continued to amplify the expertise of IRC clients in Parliament, securing meetings and opportunities for them to speak directly to policy and decision makers about their experiences of integration. In 2024, we will continue support IRC's clients to advocate for a refugee-led National Integration Strategy.

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SUPPORT FOR OUR WORK

We remain extremely grateful to our generous philanthropic partners and members of the public who have helped the IRC to sustain and grow our work around the world over the last year.

Humanitarian needs continued to skyrocket in the wake of ongoing crises, including Ukraine, Afghanistan and East Africa, and the Middle East. Despite the increasing number of crises, our donors have been steadfast in their commitment to the IRC.

In 2023, the IRC took further steps to combat the global climate crisis, which we know has disproportionate impact on the families and communities that we serve. We were delighted to see our supporters step up to this challenge alongside us, enabling us to better meet the climate and environmental-related needs of our clients, increase sustainability of our operations and incorporate climate resilient approaches across our programmes.

From Ukraine to Libya, the IRC is committed to emergency preparedness - giving country teams, local partners and communities the training and resources they need to provide immediate relief. As a result, when the 7.8 magnitude earthquake hit southern Türkiye displacing over 18 million people across the region, the IRC was ready to respond quickly. Working with over 1,000 staff in Syria and 11 trusted local partners in Türkiye, IRC teams provided targeted lifesaving support-delivering health, protection and early childhood development services.

The IRC's connections within the philanthropic sector have been key in highlighting our innovative and client-focused approach. We are grateful to our supporters who have galvanized support for the IRC amongst their networks.

We are particularly grateful for the support of the following philanthropists and partners as well as others who wish not to be named:

- Bill and Adriana Winters
- Bechtolsheimer family
- CD&R Foundation
- Cressida Pollock and Daniel Luhde-Thompson
- Eric Salama
- Founders Pledge
- Francesco Garzarelli and Elena Ciallié
- FX & Natasha de Mallmann
- Nick Montagu
- Osborne Clarke Charitable Foundation
- Peter Sands and Betsy Tobin

We remain grateful to our corporate partners who again in 2023 have shown their commitment to those affected by humanitarian crises. Our partners have funded a wide breadth of programming, including health care, livelihoods support, cash assistance, education, as well as enabling us to respond quickly in emergency situations.

Corporate Partners:

- AlixPartners
- Atom Bank PLC

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- Citi Foundation
- Eversheds Sutherland
- Liquid I.V
- LSEG Foundation
- Man Group
- StepStone Group LP
- Standard Chartered Foundation
- Trafigura Foundation
- UBS Optimus Foundation
- Unilever

Citigroup Resilient Futures

Since 2017, the IRC and Citi Foundation have collaborated on the innovative Resilient Futures project, providing support to over 6,000 clients.

In 2023, our impact extended to empowering more than 1,500 young people to kickstart their careers across four continents, including Lebanon, Jordan, Greece, Germany, Nigeria, Cameroon, and Mexico. In times of crisis, our efforts reached further, reaching over 1,280 households affected by the earthquake in Türkiye.

Our commitment doesn't stop there. We continue to champion the rights of refugee communities globally, with our collaborative work with the Citi Foundation being highlighted in a Financial Times article in celebration of World Refugee Day.

We are extremely grateful to our wonderful Trust and Foundations partners. Your support has helped children recover from malnutrition, support development in the early years, and improve the health and wellbeing of families across the world, particularly those affected by crisis.

- Alborada Trust
- Alstom Foundation
- Asfari Foundation
- Bainum Foundation
- Barbour Foundation
- Belron Ronnie Lubner Charitable
- Bernard van Leer Foundation
- Bridgewater Charitable Trust
- Bryan Guinness Charitable Trust
- Calpe Trust
- Cartier Philanthropy
- Cheruby Trust
- Circular Bioeconomy Alliance
- CHK Foundation
- Citi Foundation
- COVID-19 Global Impact & Innovation Fund
- Dagleish Trust
- Dickety Family Trust
- Drydensfairfax Foundation
- Ex Corde Trust
- Green Room Charitable Trust

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- GSMA Mobile for Development Foundation
- Hasil Foundation
- Henhurst Charitable Trust
- Hugh Symons Charitable Trust
- Intouch Global Foundation
- Jacobs Foundation
- Khalsa Aid
- LBM Jem Charitable Trust
- Ampney Brook Foundation
- Mondelez
- Monteverde Charitable Trust
- O'Neill Family Trust
- OAK Foundation
- Oliver Stanley Charitable Trust
- ORR Mackintosh Foundation
- R G Hills Charitable Trust
- RELX Group
- Rest-Harrow Trust
- Rhododendron Trust
- S M B Trust
- Saïd Foundation
- Seneca Trust
- Standard Chartered Foundation
- Stanley Thomas Johnson Foundation
- The Children's Investment Fund Foundation
- The Zennor Trust
- Tisbury Telegraph Trust
- Tula Trust
- Unilever
- Vovos Better World Fund

Individual Giving

The UK public have continued to generously support the IRC in FY23, donating more than £4.58m. This year was sadly dominated by natural disasters, with the earthquake in Türkiye and Syria and the floods in Libya. We were so thankful for the swift response of our donors, who gave more than £1.1m to our emergency appeals, ensuring the IRC could reach many more clients in the affected areas. We are grateful to all of our regular givers, who give monthly donations or take part in our Weekly Lottery. Regular support enables the IRC to effectively plan resources and implement longer-term projects in a sustainable and cost-effective way.

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SUPPORT FOR OUR WORK: Institutional partnerships

We continued to strengthen our relationships with government donors and institutions in 2023. In addition to supporting the IRC's programmes in some of the world's most complex crises, many of these partnerships allow collaboration in thought leadership on the world's most pressing humanitarian problems.

East Africa: Somalia

Somalia is experiencing an unprecedented humanitarian crisis due to the worst drought in 40 years, which has led to extreme water shortages, crop failures and livestock deaths. This put more than 8.3 million people in need of humanitarian assistance in 2023. Localised armed conflicts, continued impacts of the COVID-19 pandemic, and supply shortages as a result of the Ukraine war have led to a surge in the prices of food and fuel, exacerbating the ongoing humanitarian crisis. In addition, an estimated 1.5 million children or nearly half of all children under the age of five are expected to face acute malnutrition by mid-2024.

In December 2022, the IRC was granted €2 million funding from the French Government's Crisis and Support Centre (CDCS) for an integrated emergency response in health, nutrition, cash assistance in drought-affected regions of Somalia.

The IRC supported the provision of essential primary health care and nutrition interventions to vulnerable populations in five regions. The project supported Basic Emergency Obstetric and Newborn Care (BEMONC) services in Demartini Hospital, an outreach mobile medical unit in the Deynile district in the Benadir region that provides integrated health and nutrition services, and community-based management of acute malnutrition in Dangoronyo Hospital. Through fixed and mobile sites in the targeted locations, IRC increased coverage and access to health and nutrition services and contributed to an overall improvement of health status of people in Somalia.

Multi-purpose cash assistance was also provided through implementing partners in Somalia, targeting female and child-headed households, pregnant and lactating women, the chronically ill, households with large numbers of children, and lacking assets/livestock. This also included people living with disabilities, minority groups, and malnourished children.

Emergency water trucking services delivered clean water to 11,742 people. In the affected areas of Baidoa, Abudwak, and Badhan districts, a sustainable and safe water supply system was established through upgrading four boreholes with solar power, providing sustainable water access to 19,200 people. To further ensure the sustainability of these facilities, four water management committees were formed and trained on the proper use of water infrastructure.

West Africa: Sierra Leone

The IRC has been working in Sierra Leone since its initial emergency interventions in 1999. Subsequently, the IRC provided critical support during the 2014-2016 Ebola outbreak and during the recent COVID-19 pandemic. In 2023, IRC implemented two significant projects in Sierra Leone funded by the FCDO.

The 'Every Adolescent Girl Empowered and Resilient' (EAGER) project centred on girls who had dropped out of school, helping them to get back on track through basic literacy, numeracy, and life skills sessions, vocational training, and the provision of cash grants and material support. Each girl developed their own empowerment plan and received mentoring support.

With support of over £17 million from FCDO, IRC implemented the EAGER project with three partners: Restless Development, Concern Worldwide, and BBC Media Action, across 10 of Sierra

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Leone's 16 districts. In collaboration with BBC Media Action, the project developed a series of radio shows to build listeners' knowledge and understanding of girls' rights, and to shift attitudes through positive role modelling. The consortium employed gender-transformative approaches to programming and content creation to challenge the root causes of gender discrimination by addressing stereotypes and unequal discrimination. Community Dialogues were established to engage community members in examining the challenges faced by adolescent girls. These Dialogues saw positive shifts in the attitudes of girls' husbands and community leaders and resulted in certain communities establishing by-laws to protect girls against sexual and gender-based violence for the first time.

The project's successes were in part due to the highly responsive nature of its programming; built-in feedback loops between the first and second cohort of girls ensure activities were designed based on learnings and allowed the team to adapt to needs.

From 2018-2023, the IRC led the Saving Lives in Sierra Leone Phase II project. This focused on healthcare strengthening, supporting the Government of Sierra Leone to improve access to quality reproductive, maternal, newborn, and adolescent health services. IRC led a consortium of international actors including Crown Agents, Doctors with Africa (CUAMM), GOAL, King's Sierra Leone Partnerships, Marie Stopes International, Restless Development, Royal College for Paediatrics and Child Health, and Concern Worldwide, to implement activities across 14 districts. Supported by over £38 million from FCDO, this project reached 3.5 million people over five years. The project has made significant strides towards reducing maternal, neonatal, and under-five mortality and morbidity across Sierra Leone. Since 2019, maternal mortality rates have fallen from 717 to 443 per 100,000. Blood services were key, enabling hospitals to treat women who haemorrhage during childbirth. Over 34,000 pints of blood were collected through donation drives, increasing the days with the minimum quantity of blood available from 33% at project inception to 100% in 2023. The programme also included training for health workers, with over 2,200 people receiving tailored, on-the-job coaching in life-saving clinical skills. 212 healthcare workers were trained in family planning and safeguarding, and over 608,800 women accessed family planning services. Complementary to these activities, the project supported free healthcare drug distribution across the country, enabling facilities in the hardest-to-reach communities to have available stocks of essential commodities. In March 2023, we welcomed former UK Foreign Secretary James Cleverly, who visited Saving Lives activities at the Bo Government Hospital.

Central Africa: Chad

Since civil war and ethnic cleansing broke out in Sudan in April 2023, over 450,000 Sudanese refugees and 92,000 Chadian returnees have fled from Darfur into eastern Chad. Chad now hosts over one million forcibly displaced people. Refugees and returnees have arrived traumatised, many of them bearing wounds from violence, and are now in overcrowded camps with limited access to food, water, and healthcare. An additional 7.7 million Chadians (45% of the population) need humanitarian aid due to intercommunity violence, displacement, food insecurity, and natural disasters.

The IRC had significant on-the-ground presence in eastern Chad before the war, providing basic services in 10 refugee camps. At the outbreak of war, our team in Chad quickly launched an emergency response to meet the immediate needs of the arriving refugees and returnees. The IRC opened a new base at Adre, the main entry point for new arrivals, and worked intensively to raise the funding needed to scale up the response. The first donors to step up included the FCDO through the Sahel Regional Fund (SRF), the Swedish International Development Cooperation Agency (Sida), and the French Crisis and Support Centre (CDCS), whose collective support has enabled the IRC to scale up with an aim to provide lifesaving services to over 200,000 refugees and returnees.

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The €2 million CDCS project, led by the IRC in partnership with Concern Worldwide, aims to reach 135,000 clients by supporting mobile clinics to ensure essential medicines and services reach those in need, screening and treatment of malnourished children at health centres, water supply and latrines in the new camps, and dedicated safe spaces for care and referral of women and girls who have survived gender-based violence (GBV). The \$400,000 Sida project aims to reach 40,000 clients with primary healthcare, sexual and reproductive healthcare, mental healthcare, water supply and latrine construction, malnutrition screening and treatment, and support to GBV survivors. The £933,000 from FCDO, led by the IRC in partnership with Concern Worldwide, aims to reach 30,000 clients with health services at mobile clinics, mental healthcare, malnutrition screening and treatment, emergency food supplements to families with children or pregnant and lactating women at risk of malnutrition, water supply and latrine construction, emergency shelter, and dignity kits for women at risk for GBV.

MENA: Syria

The IRC implemented two projects in Syria funded by the Danish Ministry of Foreign Affairs in 2021-2023, 'Promoting the Health and Economic Wellbeing of At-Risk Communities in Northern Syria' (30,000,000 DKK) and 'Enhancing the COVID-19 Response and the Availability of Health Services in Northeast Syria' (15,000,000 DKK). This support enabled the IRC to scale its efforts in responding to critical health needs and assist vulnerable beneficiaries to meet their basic needs, mitigate negative coping mechanisms and build financial resilience.

In Northeast Syria, the IRC has successfully increased access to lifesaving integrated primary healthcare services for vulnerable populations. Three mobile medical units were deployed in Deir ez-Zor and Al Hassakeh governorates, serving both camp and non-camp settings providing 121,668 consultations. The IRC partnered with the Kurdish Red Cross to deliver integrated health care services in two static centres, Terbisbiya and Hamra Ghanam primary healthcare centres in Raqqa reaching overall 56,590 individuals. These mobile units and health centres provided comprehensive, quality reproductive and mental health services. Community Health Workers conducted health education and awareness activities, including COVID-19 awareness. Additionally, the IRC launched an integrated Risk Communication and Community Engagement strategy across various programmes in Deir Ez-Zour, Al Hassakeh, and Al Raqqa, disseminating messages through health facilities and community health workers conducting home visits. The Kurdish Red Cross operated a rehabilitation and prostheses centre in Qamishli and with the technical support of IRC, procured prosthetic materials and equipment for rehabilitation services for 1,096 persons living with disabilities, including children.

In Northwest Syria the IRC distributed multi-purpose cash assistance to meet urgent needs of 3,449 households over. Financial literacy training accompanied this to empower households in making better financial decisions, managing debt, savings, and expenditures. In Northwest and Northeast Syria, the IRC contributed to strengthening the resilience of at-risk households by promoting self-reliance and income generation through livelihood centres in Ar-Raqqa city, Ar-Raqqa, Terbaspiyah (Al-Darbasiyah), and Al-Hassakeh and in Dana. Farmers received vocational training on sustainable food systems, agro-ecology, value-added production, and marketing. Start-up and business grants along with business and financial literacy skills were offered to 571 Micro, Small, and Medium Enterprises. Apprenticeships and vocational trainings were provided in various fields. Community needs assessments informed cash-for-work projects which enrolled 686 people.

Asia: Afghanistan

Following a near half-century of protracted conflict and political instability, Afghanistan remains one of the most complex crises of our age. The past 3 years have been marked by recurring drought, large-scale conflict, the sudden collapse of the former government, and the severe economic

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recession that followed. On top of an already volatile situation, recurring environmental hazards and climate shocks continue to exacerbate pre-existing vulnerabilities – with Afghanistan ranking among the most susceptible countries to climate change, and 18.9 million people (or 45% of the population) projected to be facing critical levels of food insecurity this year.

The recently awarded 'Building Resilient Communities for Sustainable Development in Rural Afghanistan' project, which is jointly funded by the Swedish International Development Cooperation Agency (Sida) and the Swiss Agency for Development and Cooperation (SDC), promotes the self-reliance and resilience of households and communities adversely affected by climate shocks by strengthening local adaptive capacities. The project enables individuals and households to move away from external reliance and towards meeting their basic needs independently and sustainably, while restoring communities' ability to mitigate, adapt to, and recover from future shocks and stresses in a way that reduces chronic vulnerability. The four results of the project are:

1. Shock-affected households have improved capacity and resources to produce for self-consumption or generate an income in a resilient manner
2. Shock-affected communities have strengthened capacity to manage natural resources sustainably
3. The capacity of shock-affected communities to manage localised conflict over natural resources is enhanced
4. Those experiencing harm benefit from improved community safety, wellbeing, self-coping capacities, and access to services

The consortium, led by IRC with partners Danish Refugee Council (DRC), Stockholm Environment Institute (SEI), Hand in Hand Afghanistan (HIH), Afghans4Tomorrow (A4T), New Way Social and Development Organization (NSDO), and Afghan Development Association (ADA), is being implemented in underserved, rural communities across nine provinces of Afghanistan: Badghs, Balkh, Ghazni, Herat, Maidan Wardak, Nimroz, Paktia, Zabul and Kandahar.

The project builds upon IRC and consortium partners' ongoing humanitarian and recovery programmes through a complementary approach, in which members mutually benefit from each other's skills and experience to generate the highest positive impact among affected populations. SEI, as an international non-profit research and policy organization focused on environmental and developmental challenges, will provide a robust research base to inform implementation, along with lessons learnt generated through a robust and quasi-experimental monitoring framework for adaptive management of the consortium's direction throughout the project life cycle. The 4 national NGOs ensure valuable contextual knowledge and capacities, as well as better access to diverse communities and hard-to-reach population groups. Having signed the 2 project agreements for the 36-month project with Sida (\$12 million) and SDC (\$6 million), IRC is now working closely with partners on start-up and the early phases of project implementation.

Latin America: Venezuela, Colombia, Mexico

Colombia continues to host the largest number of refugees and migrants from Venezuela in the South American region. Sida funding under the Humanitarian Framework Agreement has supported IRC's safety and health interventions. IRC provided sexual and reproductive health services alongside gender-based violence prevention and response programming to 12,589 vulnerable Venezuelan refugees and migrants and host community members, exceeding the number of people we expected to reach through the programme. The IRC delivered crucial health services to advance sexual and reproductive rights, reaching 7,505 people in need, against the 4,452 initially targeted.

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In Venezuela, Sida's support for IRC and local partners, complemented projects funded by ECHO and GFFO to reach underserved communities, including previously neglected areas like Milagro Norte in Maracaibo.

With Sida's assistance, the programme exceeded the targets, reaching 9,804 clients. For instance, 5,221 women and girls successfully attained their sexual and reproductive health and rights, a priority objective of the IRC's Strategic Action Plan. The health services provided prenatal check-ups for 707 women. Additionally, 2,059 women received delivery and caesarean kits, and 2,455 women gained access to comprehensive sexual and reproductive health services.

Mexico's National Immigration Institute announced an initiative to combat corruption, noting at least 105 agents faced internal investigations of wrongdoing in 2021 alone. The IRC conducted a diagnosis on "corruption along migration pathways in Mexico" with the technical and £30,000 support from the UK FCDO Embassy. The research was carried out in Mexico City, Tapachula, Juarez City, and Tijuana. Through this, the IRC identified multiple characteristics that exacerbate people's vulnerability to becoming victims to abuses of power and corruption along their migration journey in Mexico. The research also examined how corruption impacts the capacity of local and federal institutions to protect and enforce the law and provided hands-on recommendations to strengthen systems and incorporate social accountability mechanisms to reduce the adverse impacts of corruption.

SUPPORT FOR OUR WORK: Institutional grant-funded activities

SIDA Humanitarian Framework Agreement

As a strategic humanitarian partner for Sida since 2011, IRC remains hugely appreciative of Sida's long-term partnership to support our life-saving work around the world. IRC partners with Sida through the Humanitarian Framework Agreement (HFA) and have continued to grow this partnership to deliver life-saving assistance in the world's worst humanitarian crises as well as technical projects on humanitarian access and humanitarian leadership, protection analysis, access to justice, developing a humanitarian climate framework and education in emergencies innovation.

In 2023, Sida funding supported 14 IRC programmes: Cameroon, Central African Republic, Chad, Ethiopia, Mali, Myanmar, Nigeria, Somalia, South Sudan, Sudan, Syria, Ukraine, Venezuela and Yemen. This support includes continued multi-year support to Mali, Nigeria and South Sudan along with new multi-year commitments to Cameroon, Central African Republic, Chad, Myanmar and Yemen. Sida HFA supported country programmes utilise the funding using the Programme Based Approach (PBA) modality - 100% flexible funding enabling country programmes to implement adaptive and responsive humanitarian interventions, meaning that urgent needs are met and the most vulnerable clients are reached.

Alongside countries using the PBA, Sida also provides support towards hosting the Lebanon INGO forum, an independent platform for INGOs to collectively advocate, coordinate and engage in the response to address the needs and promote the rights of the most vulnerable people affected by the Syria crisis.

Sida continues to support IRC's rapid response programming through the Rapid Response Mechanism (RRM). This mechanism is pre-positioned funding that enables IRC to respond to sudden onset emergencies. In 2023, the RRM responded to 10 emergencies including: emergency health and GBV assistance in Haiti; response to the devastating impacts of Cyclone Mocha in Myanmar with a package of urgent and life-saving health, WASH protection, and Non-Food Item

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(NFI) interventions and; WASH and protection support in response to escalating needs in an Internally-Displaced Persons (IDPs) camp in the Democratic Republic of Congo; emergency responses in Peru, Chad, Bangladesh, Libya, Guatemala, Honduras and Afghanistan.

Through this valuable strategic partnership, Sida also supports IRC to push forward innovative and strategic work through the funding of a variety of method development and capacity building projects. In the current funding year, Sida provided support to an additional 3 multi-year projects: strengthening humanitarian leadership capacity in humanitarian crisis, strengthening capacity to deliver access to justice programmes for crisis affected populations, and humanitarian climate smart programme framework. Sida continues to support a project in Northeast Nigeria improving access to quality education for conflict-affected children through innovative locally developed EdTech solutions.

IRC's Protection Analysis Framework project enables frontline protection actors to have improved knowledge, skills, resources and capacity of protection data analysis enabling better understanding of protection risks within their contexts, allowing for more informed collective strategies towards protection outcomes. The IRC team engaged in this project have advocated at an interagency level at both the local and national level, ensuring a diversity of experiences. Lessons learned and best practice have been disseminated widely to national and global protection coordination bodies, further strengthening this advocacy.

Irish Aid Strategic Partnership

IRC's Strategic Partnership with Irish Aid is well underway, with 'Responding effectively and with accountability to women and girls experiencing gender-based violence in humanitarian settings' programme, implemented between 2022-2024. The programme continues to build on more than six years of working in partnership with Irish Aid through multi-level and mutually reinforcing gender transformative action across five pillars, including: programming in Kenya, Somalia, Ethiopia, South Sudan and Burundi; Emergency Response to provide services to women and girls immediately after the onset of an emergency; Policy and Advocacy; Learning; and Strategic Coordination. In 2022, this partnership reached over 75,000 clients (75% women) with prevention, response, and empowerment activities, with 2023 projections to be similarly on track. This partnership also incorporates objectives held by both Irish Aid and IRC to work increasingly through local partners, striving for 20% of annual country programme budgets by the third year to reach local women's rights organisations. As of July 2023, more than €400,000 has been sub-granted to local partners under this project.

Under the Emergency Response, IRC has supported two crises in Pakistan (2022), and in South Sudan, and Bangladesh (2023), providing €478,089 in flexible funding.

As part of our annual meeting with Irish Aid, IRC organised a session on partnership and localisation, which included local partner representatives, as well as IRC staff working closely with local partners.

Disasters Emergency Committee

The IRC has been a proud member of the Disasters Emergency Committee (DEC) since 2021. Since its membership, IRC has participated in four DEC appeals, three of which were launched during 2021-22 (Afghanistan Crisis Appeal in December 2021, Ukraine Humanitarian Appeal in March 2022, and Pakistan Floods Appeal in September 2022), while the Türkiye-Syria Earthquake Appeal launched in February 2023. Funding from these appeals totals £26,288,330.

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Complementing the IRC's humanitarian response to these acute crises, as of April 2023, funds raised with the DEC have enabled IRC to support more than 210,379 individuals through the provision of critical services, including multi-purpose cash assistance, shelter, livelihoods, winterization, health, WASH, and protection. DEC funding for IRC's response in Ukraine and Poland has been critical in enabling IRC to provide life-saving services such as cash to help households meet their basic needs, winterization kits, and vocational training for Ukrainian refugees.

Following a localisation study commissioned by the DEC in 2021 and agreed upon by Humanitarian Directors in June 2023, the IRC together with the DEC, has committed to increase and improve our support to local actors and systems by ensuring more DEC funding is channelled through local partners. This will also involve increased level of indirect support costs provided to local partners, thereby recognising the critical importance of people and organisations close to crises.

Reference and administrative details of the charity

Trustees

Dr Titilola Banjoko (Chair)
Kemal Ahmed
Najwa Al Abdallah
Natalie Lynn Au (from October 2023)
Sir Hugh Bayley
The Rt Hon Alistair Burt (External Relations Committee Chair)
Ciarán Donnelly
Francesco Garzarelli (Audit and Governance Committee Chair)
Lynette Lowndes (Safeguarding Committee Chair) (to October 2023)
Kathryn Ludlow (People and Culture Committee Chair)
Huey Nhan-O'Reilly
Cressida Pollock
Richard Winter (until October 2023)
Noelia Serrano
Martin Hyman (from May 2023)

Executive Director

Laura Kyrke-Smith

Company secretary

Naima Siddiqi (until October 2023)
Rachel French (from October 2023)

Registered office and principal operating address

100 Wood Street
London EC2V 7AN

Company registration number

03458056 (England and Wales)

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Charity registration number	1065972
Auditor	Crowe U.K. LLP 55 Ludgate Hill London EC4M 7JW
Bankers	National Westminster Bank plc Cavell House 2a Charing Cross Road London WC2H 0PD Standard Chartered Bank 1 Basinghall Avenue London EC2V 5DD
Solicitors	Bates Wells 10 Queen Street Place London EC4R 1BE Eversheds Sutherland 1 Wood Street London EC2V 7WS

Governance, structure and management

Constitution

International Rescue Committee, UK (IRC UK) is constituted as a company limited by guarantee (Company Registration No 3458056) and is registered for charitable purposes with the Charity Commission (Charity Registration No 1065972). Its governing document is the Memorandum and Articles of Association.

The relationship between IRC NY and IRC UK is governed by a Framework Agreement, which covers matters relating to programmes, funding, governance, intellectual property and other legal affairs.

Liability of members

In the event of the charitable company being wound up, IRC NY, as the company member, is required to contribute an amount not exceeding £1.

Board of Trustees

Members of our Board of Trustees are the charity's trustees and also act as company directors. They are responsible for overall governance in accordance with the provisions of the Companies Act 2006 and Charities Act 2011. Each member has a duty to act in a way to promote IRC UK's purposes.

Board members may serve up to two three-year terms. At the recommendation of the People & Culture Committee, the Board may vote to keep a Board member (who wishes to stay) for a third term of one or maximum two years. All Board members must rotate off the board after eight years.

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IRC Inc. has a right to a representative on the IRC UK Board and that individual (currently Ciarán Donnelly) does not need to rotate off the Board. In FY23, the Board welcomed two new trustees, Martin Hyman and Natalie Lynn Au.

The diversity of trustees is kept under review by the Board of Trustees in line with the commitments made in the Board's [FY22-24 Gender, Equality, Diversity and Inclusion action plan](#). Further, the Board places an emphasis on ensuring that our trustees provide the specific mix of skills that have been identified as important to the charity's objectives and activities. All new trustees receive a full induction programme to ensure they understand their role and responsibilities, including with respect to safeguarding. New and existing trustees are also offered training opportunities to help them to fulfil these responsibilities. The Board of Trustees meets regularly to govern the charity.

A typical year for a Board member includes the following:

- Attendance at three full Board of Trustees meetings each year and a fourth Board development meeting
- Attendance at Committee meetings and at ad hoc groups convened for specific purposes
- Attendance at events, e.g. public events, meetings with supporters, donors and staff

Board members also commit to directly engaging with IRC clients, in the UK or globally. In the UK, this could include attending in-person events like graduation ceremonies, or online trainings with clients. Globally, Trustees will have the opportunity to travel to international programmes in FY24, after a period of limited travel due to COVID-19 restrictions.

The Board of Trustees delegates the day-to-day management of IRC UK to the Executive Director, who is not a director for the purposes of company law and who reports to the Board of Trustees.

The Board of Trustees is aware of its duty under Section 172 of the Companies Act 2006 to act in a way that is considered to be in the interests of stakeholders when promoting the success of the company. The trustees, as company directors of IRC UK, act in accordance with this requirement and in doing so have regard to:

- The likely consequences of any decision in the long-term. As part of its ongoing business, the board takes decisions based on their implications for the long-term. The board has approved a strategy for the organisation, as summarised on page 6. It also maintains oversight of risks and uncertainties affecting the organisation, as summarised on page 33.
- The interests of the company's employees, as outlined in the section Communicating with Staff on page 29.
- The need to foster the company's business relationships with suppliers, customers and others, as outlined throughout our annual report regarding the manner in which IRC designs its programmes and summarised in the Statement of Public Benefit on page 29.
- The impact of the company's operations on the community and the environment, as shown by our commitment to designing programmes which are in service of clients and also demonstrated in our focus on tackling the climate crisis, as noted on page 34.
- The desirability of the company maintaining a reputation for high standards of business conduct. High standards of organisational conduct are key to us continuing to be able to carry out our work. Our approach to issues such as safeguarding and modern slavery, set out on page 29 below, demonstrates this.

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- The need to act fairly between members of the company. As a company limited by guarantee with the sole member being IRC NY, there is no concern in this regard. Having said that, the Trustees as directors of the company actively oversee, manage, avoid and mitigate any potential conflicts of interest which may arise.

The trustees consider that they have fulfilled their obligations under section 172 as detailed in this report.

Charity Governance Code

The Charity Governance Code for Larger Charities (“the Code”) is a voluntary code which sets seven principles and accompanying recommended practices for good governance of large UK charities. The Board approved IRC UK’s assessment against the Code’s 76 recommended practices in March 2020, whereby the assessment found IRC UK and the Board were applying all seven principles and the majority of these practices, with only two practices not applicable to IRC UK. From this assessment, several action items were identified to further strengthen IRC UK’s governance.

External Governance Review

In December 2022, the Board engaged the Office of Modern Governance (OMG) to conduct an external assessment of the functioning, governance and effectiveness of IRC UK, with a particular focus on the Board. This was done because the UK Charity Commission advises all charity boards undergo such a review every three years.

OMG measured IRC UK against the Code’s seven key principles. In its final report, issued in June 2023, OMG reported good practice across these seven key principles and identified a strong governance and leadership foundation. Of the 15 recommendations of OMG’s report, all are due to be actioned by July 2025. These actions focus primarily on further strengthening the Board’s effectiveness through ways of working and efficiency of reporting, meetings and papers. Progress against the actions is monitored by the Audit and Governance Committee.

Management

Laura Kyrke-Smith, Executive Director, leads IRC UK. The Executive Director works with a UK Senior Management Team (SMT), who meet regularly to review and operationalise organisational business.

UK Senior Management Team

Denisa Delić	UK Advocacy Director (maternity leave)
Mark Nowotny	Interim UK Advocacy Director
Monica Liljeroth	Financial Controller, UK
Zaheen Tariq	Human Resources Operations Manager, UK (maternity leave until September 2023)
Fela George	Interim Human Resources Operations Manager, UK
Khusbu Patel	Senior Director – Strategic Partnerships
Alice Herzog	Director, Mass Markets, UK
Peggy Walters	Communications Director, UK
Genevieve Caston	Director – RAI UK

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The Executive Director is ultimately responsible for organisational decisions, together with the SMT and the following staff:

Sigrun Danielsson	Director of HR – Europe
Aśka Pickering	Vice President, Awards Management Unit
Naima Siddiqi	Senior Director of Finance and Operations - Europe (until October 2023)

The trustees, Executive Director and the three staff mentioned above are considered to be the key management personnel for the purposes of FRS102.

The Board guides the Executive Director in relation to the charitable purpose of IRC UK and oversees implementation of the Framework Agreement with IRC NY.

The Board has constituted committees from its trustees for Audit and Governance, People & Culture, Safeguarding and External Relations. These committees meet three times per year. They provide advice to the Executive Director and staff and report back to the Board.

The Audit and Governance Committee meets four times a year, twice with the external auditor in attendance. The Committee agrees the external audit plans, reviews the external auditor's management letter, scrutinises the financial performance of IRC UK during the year, and monitors implementation of actions required as a result. It also has a responsibility to advise the Board on whether the audit, risk management and control processes within IRC UK (including those exercised by IRC NY in its delegated role as implementing partner) are effective, to scrutinise the annual budget and forecasts for the year and to review and input into the IRC NY annual internal audit plans and internal audit reports.

The People & Culture Committee is responsible for supporting recruitment, composition, and development of the Board. In addition, the committee is responsible for advising on IRC UK's human resources arrangements and for maintaining oversight of IRC UK's progress on diversity and inclusion.

The Safeguarding Committee is charged by the Board with overseeing and advising the Board on IRC UK's safeguarding practices, including organisational policies, practices, and procedures in place to prevent safeguarding violations.

The External Relations Committee is constituted to oversee and strategically advise the Board on IRC UK's external relations activities, including fundraising, advocacy, and communications. The committee is also responsible for overseeing IRC UK's ethical fundraising policies and practices.

Remuneration and pay philosophy

IRC UK is committed to ensuring that its salaries remain competitive, through conducting an annual salary review, paying employees in line with sector standards and protecting those on the lowest salaries from the pressures of higher costs of living. The pay policy ensures that employees are not discriminated on the grounds of their protected characteristics or on the basis of part-time work or fixed term contracts.

IRC UK prepares an annual gender pay gap report, to identify any differences in the average pay between female and male employees and publishes this information on our website. Since 2022, IRC UK also publishes an ethnicity pay gap report. IRC UK is a member of the Living Wage

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Foundation and all employees are paid at least at the level of the London Living Wage for each hour worked.

The remuneration of the Executive Director is determined by the Board of Trustees and the IRC NY Senior Vice President (SVP) for Europe and is commensurate with the size and scope of the organisation. The Board of Trustees reviews the remuneration of the Executive Director annually in September with adjustments effective from 1 October. The review is undertaken jointly by the Board of Trustees and the SVP Europe.

The remuneration of the other key management personnel outlined above is determined by the SVP Europe. Excluding those who report directly to IRC NY but operate from IRC UK's offices for reasons of practicality, remuneration for all other employees of IRC UK is approved by the Executive Director, the Director of HR and the Senior Director for Finance and Operations, who review salaries annually in September, with any adjustments taking effect on 1 October. This review is mandated by the Board of Trustees, which determines the budget for salary increases as part of the annual budget approval process.

IRC UK's overriding principle is that any pay award resulting from the salary review process is dependent upon the availability of funds and informed by the current and next year's financial position of IRC UK.

The Executive Director and HR work with the Joint Negotiating Committee, comprising IRC UK Management and Trade Union representatives, to negotiate and agree the annual pay award.

Commitment to Diversity and Inclusion

Across race, gender and other protected characteristics like disability and sexual orientation, and for those with refugee / asylum status – those whom the IRC serves – we are determined to continue doing better at making IRC UK a diverse, equitable and inclusive place to work, as part of the global IRC network.

In FY22, IRC UK launched a [Gender, Equality, Diversity and Inclusion \(GEDI\) Strategy](#). It summarises work to date driven by IRC UK teams and sets out key gaps – and strengths – we know still exist, whether through UK ethnicity and gender pay gap reporting, recommendations from external experts, and feedback from staff. Based on these learnings, it defines IRC UK's strategic focus areas and situates them within the framework of the global IRC GEDI vision and objectives.

At the core of this strategy is action: In it, IRC UK commits to 75 targeted actions by FY24 to drive meaningful and needed progress. These actions keep a necessary focus on race and ethnicity while strengthening our commitments to people with disabilities, to LGBTQ+ staff and clients, and to people with lived experience of conflict and displacement. At the end of FY23, halfway through the action plan, 36 of the 75 actions were completed or embedded in the way we work. This included launching a paid work placement for people with lived experience of conflict and displacement at the IRC UK office, regular learning opportunities for staff through the 'IRC Connects' lunch and learn series, inclusive management training and commissioning an assessment of IRC UK as an LGBTQ+ friendly employer.

The IRC UK Board of Trustees committed to its second GEDI Action Plan in 2022, recognising its role in supporting IRC UK to become a more diverse and inclusive organisation. The Board's Action Plan includes a number of commitments, like appointing GEDI Board champions, including diversity and inclusion as a standing item at all Board meetings, and participating in annual training. Trustees also committed to providing their own GEDI data and to maintain lived refugee experience on the Board; maintain the gender balance on the Board; and maintain racial and ethnic diversity so that at least one third of positions continue to be held by Trustees who identify as people of colour.

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Subsidiary company

IRC UK owns 100% of the issued ordinary share capital of IRC UK Trading Limited, a company incorporated in England and Wales (Company Registration Number 07170021). The company was incorporated on 25 February 2010.

The principal activity of the subsidiary is to manage the trading activities of IRC UK. The subsidiary was dormant in 2023.

Communicating with staff

IRC UK ensures ongoing information sharing and dialogue, by both internal electronic communications as well as regular hybrid all-staff meetings. As part of its inclusive communications commitments, IRC UK also regularly uses other channels for engagement and learning, including monthly 'IRC Connects' staff lunch and learn events and a Teams channel for communication between all UK-based staff.

IRC UK organised an Away Day in 2023 to bring UK-based staff together to learn about teams' work, meet colleagues in person and hear directly from UK clients.

All managers are expected to hold regular one-to-ones with their staff and open communication is encouraged. Management and staff negotiate and consult on terms and conditions of employment with the IRC UK trade union representatives through the Joint Negotiating Committee (JNC).

Statement of public benefit

The trustees confirm that they have complied with their duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. That guidance addresses the need for all charities' aims to be, demonstrably, for the public benefit, and for IRC UK is reflected in the objectives of the charity, as well as by the activities of the charity as illustrated in the 'Strategic Report'. Wherever possible the views and opinions of clients are sought in the design and implementation of programmes, with the aim of ensuring that these are targeted to people in need, also taking into account an assessment of their needs and evaluating and assessing the beneficial changes.

Statement on modern slavery

IRC UK recognises its responsibility and is committed to preventing modern slavery and human trafficking within its organisation, and to ensuring that its supply chains are free from slavery and human trafficking.

Prior to the enactment of the Modern Slavery Act 2015, the IRC already had a strong commitment to the preventing of slavery and human trafficking within its supply chains incorporated into its policies and procedures. Following the enactment of the Modern Slavery Act 2015, the IRC has sought to strengthen due diligence, assessment of risk and effectiveness, and training on the prevention of modern slavery, in conjunction with IRC's efforts to prevent human trafficking and child labour.

During 2022, IRC UK completed the UK Government's Modern Slavery Assessment Tool (MSAT), a comprehensive assessment of IRC's global policies, practices and training to identify any areas of improvements in our protections and to reduce the risk of exploitation of workers in our supply chains. Undertaking this assessment was recommended by the FCDO, since IRC UK is an important supplier to FCDO. IRC UK received the very favourable score of 85% and no recommendation for immediate actions. Some of the recommendations were not applicable to a

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charity such as IRC UK, however, IRC has taken on the recommendation to coordinate the completing of the annual Modern Slavery Statement with a review of the MSAT submission.

We have had no relevant modern slavery cases reported in 2023. More information can be found through the Modern Slavery Statement on our website.

Statement on safeguarding

2023 has been a year of growth for IRC's safeguarding approach to enable the implementation of the new FY22 Safeguarding Strategy. Leadership and implementation now rest with the Safeguarding Practice team, led by two leaders in IRC's main programme delivery departments. The strategy, along with IRC's standards and policies, is overseen by this new team. There are now dedicated Regional Safeguarding Advisors in key regions: East Africa, Central Africa, West Africa, Latin America, Asia, the Middle East and North Africa, the US, the UK and Europe. Additionally, a dedicated advisor within IRC's Violence Prevention & Response Unit guides and ensures emphasis on standards for response for SEAH survivors. We have increased to six specialised safeguarding investigators across IRC's Ethics & Compliance and Global Employee Relations teams.

With this increased capacity, we have developed a new *Safeguarding Minimum Standards* across the IRC, replacing office self-assessments and reflecting a shift toward shared ownership and accountability across several teams and departments. There are eight overarching standards, accompanied by a 'roadmap' that offers the specific and concrete steps teams take to deliver toward each standard; identifies which actors are responsible; and includes links to tools that facilitate action. We have also initiated a review, reflection and update of *IRC's Adult Safeguarding Policy, Child Safeguarding Policy, Global Reporting Guidelines, and Survivor-Centred Guidelines*. We anticipate all of these review processes will carry into FY24 before completion, to allow for robust internal and external consultation, trend analysis, and alignment.

In the UK, we recruited a UK Safeguarding Advisor to support our safe programming, safe partnerships, responsive services and safeguarding learning in our Resettlement, Asylum and Integration programmes. The Safeguarding Advisor will work on an operational level with our programmes team as well as reporting to and engaging with IRC UK's Safeguarding Committee, ensuring that proactive prioritisation is communicated and supported by our Board of Trustees.

Code of Fundraising Practice Statement

IRC UK is registered with the Fundraising Regulator and follows best practice set out in the Code of Fundraising Practice, and guidance on best practice and compliance as advised by the Chartered Institute of Fundraising. IRC UK manages fundraising activities across several channels. Professional fundraisers are used by the organisation for face-to-face fundraising on our Weekly Lottery and Regular Giving products, and for handling inbound telephone calls and outbound telemarketing.

The professional fundraisers used by IRC UK follow all legislation and guidance on best practice as set out by the Fundraising Regulator, and guidance on best practice set out by the Chartered Institute of Fundraising. Although they are not necessarily themselves members of relevant voluntary organisations. IRC UK's service providers have confirmed that all staff engaged in IRC UK activities receive comprehensive training prior to making or receiving calls, or speaking to the public on behalf of the organisation and undergo regular training in best practice and compliance.

We strive to ensure that members of the public, not least vulnerable persons, are protected from unreasonable intrusion into their privacy; persistent approaches for the solicitation of funds and undue pressure to provide funding. In this regard, our systems ensure that vulnerable people are protected from communications and that all our staff receive training on these matters. We insist that professional fundraisers have in place Vulnerable Persons Policies and that their staff are

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trained prior to being permitted to undertake activities on our behalf. Monitoring of fundraising telephone activities is undertaken by the agency, and we have our own monitoring scheme in place. Face-to-Face fundraisers are closely monitored by the operator and we will begin our own monitoring scheme once the programme is properly established.

We are satisfied that we have complied with all relevant legislation and guidance on best practice. We received 74 complaints in 2023 (2022 – 68). These were all resolved by our Supporter Care team, in line with internal policy.

Financial review

Total income for the year ended 30 September 2023 increased by £7.7m to £122.1m (2022 - £114.4m). Unrestricted income increased in FY 2023 to £22.8m (2022 - £16.7m), which includes a 114% increase in donations and legacies to £11.5m (2022 - £5.4m), and other income of £0.2m (2022 - £0.07m).

IRC UK's principal restricted funding sources are listed on page 51.

Investment policy

IRC UK's cash holdings, totalling £14.2 million as at 30 September 2023 (2022 - £11.3 million), are held in current accounts with Standard Chartered Bank and NatWest Bank, denominated in donor currencies (Euro, British Pound and United States Dollars).

IRC UK purchased currency forwards during the year to hedge the currency risk on (1) Swedish Krona to United States Dollars for our Framework Agreement with SIDA and (2) Sterling to United States Dollars, in relation to certain donor funding.

Reserves policy

Free reserves are the funds of the charity excluding restricted funds, any designated funds and the value of funds tied up in fixed assets for the charity's use.

The charity aims to hold free reserves sufficient to protect the organisation against an unexpected loss of income, or other unanticipated financial risks, and for investment in the long-term future of the organisation. The organisation aims to maintain free reserves equivalent to six months' operating expenditure of the charity, defined as total support costs funded by unrestricted funds. The trustees monitor the level of actual and projected reserves and believe these to be sufficient to meet the current level of risk.

As explained elsewhere in the report, IRC UK is part of the global IRC network. Through the coverage of IRC UK's risks in large part by IRC NY, IRC UK is able to hold reserves based on unrestricted operating expenditure rather than total expenditure. This is due to the business model of the IRC, whereby charitable activities outside the UK are implemented by IRC NY abiding by the arrangements agreed between IRC UK and IRC NY as laid out in a Framework Agreement between the two entities. The Framework Agreement obligates IRC NY to provide IRC UK with sustainable financial support on a regular budget cycle and whenever needed. IRC NY will continue to provide unrestricted funding to cover part of IRC UK's core operating costs, based on an agreed funding model.

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IRC NY assumes in large part the risks associated with the implementation of IRC UK's charitable activities outside the UK by supporting the fulfilment of matching fund obligations of projects, guaranteeing any expenditure which is disallowed by donors, and assuming joint liability for IRC UK's financial and legal obligations.

Review of reserves

Funds and reserves totalled £9.8 million as of 30 September 2023 (2022 - £10.2 million), of which £4.4 million (2022: £4.64 million) is restricted funds. This represents unspent donations raised during specific appeals, such as the DEC appeals, which had not been spent at the year end. £171k (2022 - £214k) is held in fixed assets.

IRC UK ended the year with net unrestricted loss of £0.05 million. This has allowed IRC UK to replenish reserves by the same amount, resulting in free reserves (excluding fixed assets) totalling £5.3 million (2022 - £5.3 million). This equates to three months of unrestricted operating expenditure as budgeted for FY24. The amount of reserves has remained stable when compared to 2022. When these amounts are reviewed by reference to percentages, free reserves cover 26% of unrestricted operating expenditure (2022 – 57%).

As noted in the funding framework agreement between IRC UK and IRC NY, the latter is committed to ensuring that IRC UK maintains its free reserves equivalent to three to six months unrestricted operating expenditure.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The trustees have considered the impact of the current global economic downturn on the charity and have concluded that, despite the continuing longer-term uncertainties of these impacts, the going concern assumption remains appropriate. The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants, funding pipelines and reserves.

Restricted income for the year was £99.2 million (2022 - £97.7 million), and restricted expenditure for the year was £99.5 million (2022 - £93 million), which leaves restricted fund balances carried forward of £4.4 million (2022 - £4.6 million)

Matching funds

IRC UK monitors matching fund liabilities of its possible future grants. IRC UK's policy is to monitor carefully matching fund liabilities as part of the proposal development process, and to engage with implementing and funding partners to ensure that matching fund liabilities are met.

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure that is disallowed by donors on these projects.

Trustees' and strategic report Year to 30 September 2023

Principal risks and uncertainties

The principal risks facing IRC UK at the time of writing were assessed to be:

1. Continued economic instability in the UK, coupled with persistent high inflation, presents a risk to IRC UK of lower funding across both public and private streams. Reduced funding would lead to a reduction in IRC UK's income and downsizing of programmes and could have knock-on effects on IRC UK's ability to raise the profile of the crises we work in, and to advocate for policy change.

Mitigation: IRC UK continues to monitor fundraising performance against targets, and remains ready to adjust these if necessary, and to reinvest, switch or reduce expenditure accordingly if necessary. IRC UK also continues to advocate around the impact of aid cuts, to underscore the importance of aid spending and to highlight how our work is aligned with the strategic goals of institutional donors like FCDO.

2. Relatedly, inflation in the wider UK economy risks an increase in the cost of doing business and impacts staff through the cost of living. This can increase salary expectations, staff turnover or low morale, and direct costs for service delivery.

Mitigation: IRC UK continues to monitor these effects in salaries and recruitment, including working with Unite the Union through the quarterly Joint Negotiating Committee (JNC). On external costs, IRC UK has sought efficiencies across the global organisation and prioritises good relationship management with suppliers.

3. The IRC has taken a cautious approach to budgeting for FY24 and as a result, budget efficiencies risk reducing the UK's operational capacity, and potentially put planned activities and functional team investments at risk.

Mitigation: This risk has been managed through careful planning and discussion, including with global IRC leadership.

4. As with all large charities operating in complex environments, IRC UK is susceptible to the risk of a serious incident occurring, including safeguarding and fraud incidents. These risks exist both in international and UK programmes but are relatively higher in international programmes given the scale of these operations. If serious incidents in programmes are not adequately managed or reported, this could potentially result in outcomes including harm to our staff and/or clients, donor audits or investigations, suspension or loss of funding, a Charity Commission statutory inquiry, adverse publicity and loss of public trust.

Mitigation: The IRC has a widely communicated code of conduct and reporting procedures and conducts annual training on the code of conduct for all employees globally. IRC UK has procedures for systematic and timely monitoring and reporting of incidents to donors and the Charity Commission. Specific to fraud, IRC's newly launched Integra system provides additional financial controls by making monitoring and approvals easier, with more visibility for budget holders. Specific to safeguarding, IRC UK has appointed a dedicated safeguarding officer for UK programmes who will work with IRC Inc safeguarding colleagues.

Trustees are satisfied that key risks have been identified and mitigation strategies are in place, and that operating and financial procedures provide sufficient protection against exposure to risk.

Trustees' and strategic report Year to 30 September 2023

Streamlined Energy and Carbon Report

Introduction

The IRC has made addressing the effects of climate change for conflict and crisis-affected communities a core pillar of our work. The importance of the climate crisis in our work is reflected in our mission statement, which commits us to serving people whose lives have been shattered by crisis, including the climate crisis.

Operationally, the IRC globally made a commitment to reach net-zero greenhouse gas emissions by 2050. In 2023, IRC UK published its Carbon Reduction Plan as part of a growing number of workstreams to improve the sustainability of the organisation and make progress towards this commitment.

IRC UK's 2023 Energy and Carbon report has been prepared in accordance with The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, commonly known as Streamlining Energy and Carbon Reporting (SECR); it provides one lens to help us understand our carbon impacts and guide our actions to reduce our emissions.

This report outlines i) our scope under SECR, ii) the total energy used, and associated carbon emissions for the year ending 30 September 2023, iii) a summary of actions taken in the year to reduce our emissions and iv) further detail on the methodology used to comply with SECR.

Our Scope for SECR

The SECR sets out the UK's mandatory reporting requirements for energy and carbon impacts of large UK organisations, including large Charities, as defined by the Companies Act 2006. The International Rescue Committee, UK ('IRC UK') is classed as large under the regulations.

SECR requires us to report the total annual energy consumption, and associated carbon emissions for 12 months to 30 September 2023, our financial year end. Energy relates to all energy of any fuel type where we have direct or indirect control, known as Scope 1 and 2 emissions under Greenhouse Gas Protocol (see methodology for further details). For IRC UK, energy in scope is electricity and gas consumption to run our head office in London, and any business travel by personal car starting or ending in the UK.

Our Impacts and Intensity Ratios

Based on the scope outlined above, our energy and carbon impacts for the current and prior years are summarised in Table 1 below. These impacts show us our environmental performance and baselines figures for us to compare against in the future. To facilitate this, and to meet SECR requirements, we have identified an intensity ratio which helps put our energy consumption and emissions into the context of our business. In our case, we have chosen to use full-time employee (FTE) numbers and office floor area (Area) for energy (kWh/FTE and kWh/m²) and emissions (tCO₂e/FTE and tCO₂e /m²) as this allows us to compare our impact with that of similar organisations in size and/or activities.

Trustees' and strategic report Year to 30 September 2023

Table 1 Summary of Energy and Carbon Impacts for 2023 with our intensity ratios

Energy Source	GHG Scope	Consumption (kWh)		Greenhouse Gas Emissions (tCO ₂ e)	
		2023	2022	2023	2022
Gas	1	69,117	80,023	12.6	14.5
Electricity	2	67,760	63,246	13.9	13.6
Total		136,877	143,269	26.5	28.1
Intensity ratios					
Area		180.10 kWh/m ²	188.51 kWh/m ²	0.03 tCO ₂ e/m ²	0.04 tCO ₂ e/m ²
Full-Time Employees		524.43 kWh/FTE	727.25 kWh/FTE	0.10 tCO ₂ e/FTE	0.14 tCO ₂ e/FTE

For business travel there were no recorded personal car journeys, and therefore energy and carbon impacts are nil for the year ending 30 September 2023. Business travel relating to the use of taxis or public transport is out of scope under SECR.

Our Energy Efficiency Actions

IRC UK is committed to achieving Net Zero emissions by 2050 and in January 2023 we published our [UK Carbon Reduction Plan](#) (CRP) as part of our commitment to this.

Actions to improve energy efficiency focus on where we have direct control over our energy consumption and, where possible, have an influence on our landlord to support energy efficiency measures. In FY24, we will continue to progress against the actions outlined in our CRP:

- Calculating a comprehensive footprint that covers all categories of emissions and is not geographically restricted to emissions sources in the UK;
- Creation of an employee commuting survey to establish the actual commuting patterns of its staff, and conduct this on a regular basis;
- Undertaking a review of its procurement practices in key, impactful categories of spend;
- Reviewing processes for the measurement and reporting of waste produced in offices and engage with staff on behaviours to reduce the generation of waste;
- Promoting waste reduction and recycling practices among staff as part of IRC UK's internal awareness-raising campaigns;
- Exploring the possible removal of desk phones in conference rooms in lieu of soft phones and educating staff on the use of soft phone conference call technology;
- Continuing to work closely with IRC UK's office landlord to gain further control over air conditioning and lighting systems, allowing the creation of additional energy saving methods, such as the creation of zoned lighting across the office.

Trustees' and strategic report Year to 30 September 2023

Methodology

Overall, our methodology for preparing the energy and carbon report follows the principles set out in **Environmental Reporting Guidelines**¹: namely relevance, completeness, consistency, and transparency.

Our energy and carbon emissions are based on our UK operations for the year 1 October 2022 to 30 September 2023. Electricity data relates to our own office use (individually metered) and a proportion of shared building area energy use, calculated based on our office's floor area as a proportion of the whole building. However, energy data for communal usage was not available for the current reporting period, as described further in the limitations section below.

Gas data is based on the total consumption for the building (meter readings) and the proportion estimated to be used by IRC UK, based on our floor area as a percentage of the whole building's area (5.32%). Gas consumption is based on volumetric meter readings (m³) provided by the landlord and converted to kWh using an assumed average gross calorific value, and the standard volume correction factor provided by gas suppliers. With the annual energy consumption (kWh) data obtained, the appropriate carbon conversion factor is applied to calculate the carbon emissions in tonnes of Carbon Dioxide Equivalent (tCO_{2e}).

For business travel, the organisation's financial records were reviewed for any expenses related to car hire, personal car mileage claims and any other fuel consumption where we have direct or indirect control. There were none for the year ended 30 September 2023.

Limitations

The IRC UK's carbon footprint stated in this report should not be taken as representative of IRC UK's actual environmental impact, and a more comprehensive footprint should be calculated.

The gas consumption data and the estimate of the amount of diesel consumed by the backup generator reflected the consumption of the entire building. This limitation on data availability means that any changes IRC UK may make in the future to reduce their gas consumption may not be reflected in the data reported, as they are significantly outweighed (in terms of floor space, and therefore likely also consumption) by the other tenants of the building.

¹Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance March 2019, published by HM Government

Statement of trustees' responsibilities

The trustees, who are also directors of IRC UK for the purposes of company law, are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

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

- select suitable accounting policies and then apply them consistently;

Trustees' and strategic report Year to 30 September 2023

- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

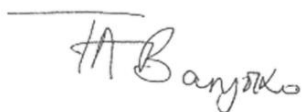
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report and strategic report, which also comprises a directors' report as per the Companies Act 2006, is approved by and signed on behalf of the trustees:



Dr. Titilola Banjoko
Chair



Francesco Garzarelli
Chair of Audit and Governance Committee

Approved by the trustees on [20 March 2024]

Independent auditor's report Year to 30 September 2023

Independent auditor's report to the members of International Rescue Committee, UK

Opinion

We have audited the financial statements of International Rescue Committee, UK ('the charitable company') for the year ended 30 September 2023 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustee's 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information contained within the annual report. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this

gives rise to a material misstatement in the financial statements themselves. 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 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 36, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company 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 (UK) 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.

Details of the extent to which the audit was considered capable of detecting irregularities,

Independent auditor's report Year to 30 September 2023

including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102).

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be necessary to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation. We also considered compliance with local legislation for the charity's overseas operating segments.

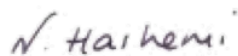
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing regulatory correspondence with the Charity Commission, review of internal audit reports, review of donor audit reports and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Naziar Hashemi
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

Date 26 March 2024

Statement of financial activities, Year to 30 September 2023
(incorporating income and expenditure account)

	Notes	Unrestricted funds £'000	Restricted funds £'000	Total 2023 funds £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2022 funds £'000
Income and expenditure							
Income from:							
Donations and legacies	1	4,485	2,633	7,118	5,362	5,827	11,189
Investments		147	—	147	72	—	72
Charitable activities	2	18,118	96,627	114,745	11,309	91,861	103,170
Other Trading Activities		82	-	82	2	-	2
Total income		22,832	99,260	122,092	16,745	97,688	114,433
Expenditure on:							
Raising funds	4	6,492	-	6,492	5,579	—	5,579
Charitable activities							
. Health		3,883	24,821	28,704	3,114	28,255	31,369
. Safety		5,152	31,484	36,636	3,805	30,666	34,471
. Education		1,876	9,194	11,070	1,048	7,004	8,052
. Economic wellbeing		4,926	30,938	35,864	2,267	22,272	24,539
. Power		382	1,168	1,550	229	2,076	2,305
. Other		174	1,936	2,110	270	2,769	3,039
Total charitable activities	5	16,393	99,541	115,934	10,733	93,042	103,775
Total expenditure		22,885	99,541	122,426	16,312	93,042	109,354
Net (expenditure)/income for the year	6	(53)	(281)	(334)	433	4,646	5,079
Balances brought forward at 1 October 2022		5,527	4,646	10,173	5,094	—	5,094
Balances carried forward at 30 September 2023		5,474	4,365	9,839	5,527	4,646	10,173

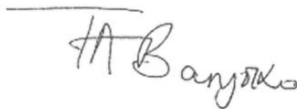
All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the statement of financial activities.

Balance sheet as at 30 September 2023

	Notes	2023 £'000	2023 £'000	2022 £'000	2022 £'000
Fixed assets					
Tangible assets	9		171		214
Current assets					
Debtors	11	56,907		49,530	
Cash at bank and in hand		14,198		11,290	
		<u>71,105</u>		<u>60,820</u>	
Creditors: amounts falling due within one year	12	<u>(61,437)</u>		<u>(50,861)</u>	
Net current assets			<u>9,668</u>		9,959
Total net assets			<u>9,839</u>		<u>10,173</u>
Represented by:					
Funds and reserves					
Income funds:					
Restricted funds	13		4,365		4,646
Unrestricted funds					
. General fund			5,474		5,527
			<u>9,839</u>		<u>10,173</u>

Approved and authorised for issue by and signed on behalf of the trustees:



Dr. Titilola Banjoko
Chair



Francesco Garzarelli
Chair of Audit and Governance Committee

Approved by the trustees on [20 March 2024]

Statement of cash flows Year to 30 September 2023

	Notes	2023 £'000	2022 £'000
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	3,591	(1,522)
Cash flows from investing activities:			
Investment income		147	72
Purchase of tangible fixed assets		(19)	—
Net cash from investing activities		128	72
Change in cash and cash equivalents in the year		3,719	(1,450)
Cash and cash equivalents at 1 October 2022	B	11,290	13,080
Change in cash and cash equivalents due to exchange rate movements		(811)	(340)
Cash and cash equivalents at 30 September 2023	B	14,198	11,290

Notes to the statement of cash flows for the year to 30 September 2023

A Reconciliation of net movement in funds to net cash provided by (used in) operating activities

	2023 £'000	2022 £'000
Net movement in funds (as per the statement of financial activities)	(334)	5,079
Adjustments for:		
Depreciation charge	62	71
Investment income and interest receivable	(147)	(72)
Exchange rate movements	811	340
Increase in debtors	(7,377)	(13,585)
Increase in creditors	10,576	6,645
Net cash (used in) operating activities	(3,591)	(1,522)

B Analysis of cash and cash equivalents

	2023 £'000	2022 £'000
Cash at bank and in hand	14,198	11,290
Total cash and cash equivalents	14,198	11,290

C Analysis of changes in net debt

	At 1 October 2022 £'000	Cash flows £'000	Other non- cash changes £'000	At 30 September 2023 £'000
Total cash and cash equivalents	11,290	3,719	(811)	14,198

Principal accounting policies Year to 30 September 2023

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 30 September 2023.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest thousand.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- The treatment of deferred income balances relating to performance-related grants and contracts as monetary liabilities;
- The judgement that expenditure incurred on performance-related grants and contracts is a reliable basis for estimating the right to receive payment for the work performed;
- the judgement that, subject to any evidence to the contrary, all expenditure incurred under a signed funding agreement is recoverable from funders;
- the judgement that there is no provision required for disallowed expenditure under donor funding agreements (see note 16);
- estimates in respect of accrued expenditure;
- the allocation of office overheads and governance costs between charitable expenditure categories; and
- estimating the useful economic life of tangible fixed assets.

Principal accounting policies Year to 30 September 2023

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. The trustees have considered the impact of the current global economic downturn and the rising cost of living on the charity in the financial year and have concluded as that, despite the continuing longer-term uncertainty of its impact in the UK and globally, the going concern assumption remains appropriate. The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants, funding pipelines and reserves.

Subsidiary company

The results of the charity's subsidiary, IRC UK Trading Limited, has not been consolidated due to immateriality, as permitted under section 402 of the Companies Act 2006. The company was dormant during the year.

Income recognition

All income is accounted for when IRC UK is entitled to the funds, the amount can be quantified and receipt of the funds is probable. Where income is received in advance of providing goods and/or services, it is deferred until IRC UK becomes entitled to the income.

Grants and income from government and other agencies have been included as income from activities in furtherance of the charity's objectives, as these amount to support for specific activities and specifically outline the goods and services to be provided to beneficiaries. This includes income received in relation to DEC appeals. Income from individuals and other private organisations has been included as donations.

For performance-related grants and contracts, in the absence of specific milestones to determine entitlement, income is recognised to the extent that resources have been committed to the specific programme, as this is deemed to be a reliable estimate of the right to receive payment for the work performed. In this case, cash received in excess of expenditure is included as a creditor (as deferred income) and expenditure in excess of cash included as a debtor (as accrued income).

When income is received as a result of lotteries and raffles run by IRC UK, these are treated as unrestricted funds under other trading income.

Principal accounting policies Year to 30 September 2023

Income from appeals including those received through the Disasters Emergency Committee (DEC) appeal is recognised in full in line with FRS102 and any unspent donations are carried forward under restricted reserves.

IRC NY core funding is included within income from charitable activities. The amount provided is based on operational need and reflects, but is not tied to, the unrestricted funding from grants generated by IRC UK for the IRC network.

Donations are recognised when receivable. Donations are only accrued where the donor has confirmed the donation in writing, receipt is considered probable and there is no stipulation that the donation is being made towards activity that is taking place in a future accounting period.

Interest receivable

IRC UK allocates interest to restricted funds where funds relate to long-term projects and where the interest receivable is significant in relation to the funds held and in accordance with donor regulations.

Expenditure recognition

Expenditure is included when incurred and includes attributable VAT, where this cannot be recovered.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure allocation

Expenditure comprises the following:

- The costs of raising funds represent the salaries, direct costs and overheads associated with generating income.
- The costs of charitable activities, which comprise expenditure on the charity's primary charitable purpose, i.e. overseas programme operations. These include support costs, which represent the costs incurred by UK based staff providing support for IRC UK's international programmes.
- Support costs include management, policy and advocacy work, supervision, governance costs and technical support for IRC UK's emergency and development programmes. Governance costs comprise the costs which are directly attributable to the management of the charity's assets and the necessary legal and organisational procedures for compliance with statutory and governance requirements.

Principal accounting policies Year to 30 September 2023

The majority of costs are directly attributable to specific activities. Staff costs are apportioned to the groups of costs listed above on the basis of time spent. Other non-directly attributable costs are allocated on the basis of apportioned staff time.

Support cost not attributable to a specific activity have been allocated on a basis consistent with the identified costs drivers for the costs category, such as staff head count, floor space and expenditure.

Foreign currency

Monetary assets and liabilities are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction.

Foreign currency risk is managed by holding restricted donor funds in the grant reporting currency if these are in USD, EUR or GBP in the UK, the US or the field, until close to the spending date or funds are converted into USD, the official expenditure currency for IRC globally, at the time of receipt. IRC UK also enters into forward contracts to manage risks associated with certain donor currencies.

Foreign currency cash, funds held overseas, grants receivable, programme creditors and deferred income balances for performance-related programme funding are treated as monetary assets and liabilities. These items are retranslated at the balance sheet date as they represent actual funds receivable, balances in hand to fund specific programmes and committed expenditure under those programmes, measured in the underlying donor currency. Generally, the gains and losses on the debit balances (cash, funds held overseas, grants receivable, programme debtors) offset those on the credit balances (programme creditors, deferred income).

In some circumstances, if a net currency gain arises it will be refunded to the donor; if a net currency loss arises, it will result in a charge of excess project expenditure to unrestricted funds and be recorded in the SOFA.

Leased assets

Rentals applicable to operating leases under which substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

Tangible fixed assets

All assets purchased for use in the UK office and costing more than £1,500 are capitalised at cost including incidental expenses of acquisition.

Depreciation is provided at the following annual rates on a straight-line basis in order to write off the cost of each asset over its estimated useful life:

Principal accounting policies Year to 30 September 2023

- Equipment, including computer equipment - five years
- Leasehold improvements - over the remaining life of the lease up to a maximum of ten years
- Fixtures and fittings - four years

Items purchased for use in programmes overseas and with a useful life beyond the duration of the programme activities are either:

- charged in full to charitable expenditure when purchased, in accordance with the donor regulations; or
- purchased with IRC unrestricted funds and depreciation charged to the donor funding the specific programme (if allowed).

Unless the donor specifies otherwise, depreciation costs charged to donors are calculated on a straight-line method as above, over its estimated useful life:

- for vehicles and equipment, the useful life is always three years
- for land and buildings, and leasehold improvements, the useful life is from three to a maximum of ten years but it cannot exceed the maximum period left on the lease.

Financial instruments

Basic financial assets and liabilities such as short-term debtors, creditors and bank balances are initially recognised at fair value less any impairment and transaction costs and subsequently measured at their settlement value.

To mitigate the impact of foreign exchange losses, forward contracts are taken out to ensure that a proportion of future transactions are guaranteed at a pre-agreed rate. The forward contracts are derivative instruments and are initially measured at fair value on the date taken out. They are subsequently measured at fair value through the statement of financial activities, at the balance sheet date. The contracts are carried as assets when the fair value is positive and as liabilities when the fair value is negative.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of

Principal accounting policies Year to 30 September 2023

the future cash receipt where such discounting is material. Within debtors are donor funds held overseas which are not yet spent.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material. Within creditors are programme costs spent by IRC NY and which are awaiting funds from IRC UK.

Fund accounting

The general fund comprises those monies that may be used towards meeting the charitable objectives of the charity and applied at the discretion of the trustees.

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor-imposed conditions.

Employee Benefits

IRC UK contributes to a defined contribution pension scheme in the UK and contributions for the year are charged in the Statement of Financial Activities as they fall due. The scheme is operated by Scottish Widows.

Notes to the financial statements Year to 30 September 2023

1 Donations and legacies

	Unrestricted funds £'000	Restricted funds £'000	Total 2023 £'000
Donations and legacies	4,485	2,633	7,118
	4,485	2,633	7,118

	Unrestricted funds £'000	Restricted funds £'000	Total 2022 £'000
Donations and legacies	5,362	5,827	11,189
	5,362	5,827	11,189

2 Charitable activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2023 £'000
Income from government, foundations and other public donors			
Asfari Foundation	—	430	430
Asylum, Migration and Integration Fund	—	370	370
Agence Française de Développement (AFD)	—	5,066	5,066
CARE	—	1,025	1,025
Children's Investment Fund Foundation	—	183	183
Disaster Emergency Committee (DEC)	—	10,679	10,679
European Community (EuropeAid)	—	1,249	1,249
Foreign, Commonwealth & Development Office (FCDO)	—	26,323	26,323
French Crisis and Support Centre (CDCS)	—	1,540	1,540
Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)	—	8,759	8,759
Ministere Française de l'Europe et des Affaires Etrangères	—	2,609	2,609
Oak Foundation	—	1,022	1,022
Said Foundation	—	333	333
Standard Chartered plc	—	436	436
Swedish International Development Cooperation Agency (SIDA)	—	27,166	27,166
Swiss Agency for Development and Cooperation (SDC)	—	4,376	4,376
UBS Optimus Foundation	—	1,569	1,569
The Danish International Development Agency (DANIDA)	—	1,015	1,015
The Danish Government (Danish MFA)	—	1,550	1,550
US Agency for International Development (USAID)	—	292	292
Other Trusts and Foundations	—	635	635
Total grants	—	96,627	96,627
Unrestricted income from grants	18,118	—	18,118
2023 Total funds	18,118	96,627	114,745

Notes to the financial statements Year to 30 September 2023

2 Charitable activities (continued)

	Unrestricted funds £'000	Restricted funds £'000	Total 2022 £'000
<i>Income from government, foundations and other public donors</i>			
<i>Asfari Foundation</i>	—	699	699
<i>Asylum, Migration and Integration Fund</i>	—	196	196
<i>Agence Française de Développement</i>	—	4,284	4,284
<i>CARE</i>	—	2,248	2,248
<i>Children's Investment Fund Foundation</i>	—	237	237
<i>Disaster Emergency Committee (DEC)</i>	—	8,931	8,931
<i>European Community (EuropeAid)</i>	—	1,859	1,859
<i>Foreign, Commonwealth & Development Office (FCDO)</i>	—	29,102	29,102
<i>Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)</i>	—	3,407	3,407
<i>Jacobs Foundation</i>	—	521	521
<i>James Percy Foundation</i>	—	116	116
<i>Khalsa Aid</i>	—	202	202
<i>Ministere Française de l'Europe et des Affaires Etrangères</i>	—	617	617
<i>Norwegian Agency for Development Cooperations (NORAD)</i>	—	1,137	1,137
<i>Said Foundation</i>	—	781	781
<i>Swedish International Development Cooperation Agency (SIDA)</i>	—	27,761	27,761
<i>Swiss Agency for Development (SDC)</i>	—	4,413	4,413
<i>The Catholic Agency for Overseas Development (CAFOD)</i>	—	246	246
<i>The Danish International Development Agency (DANIDA)</i>	—	2,557	2,557
<i>The Dutch Government (Dutch MFA)</i>	—	1,774	1,774
<i>Other Trusts and Foundations</i>	—	773	773
<i>Total grants</i>	—	91,861	91,861
<i>Unrestricted income from grants</i>	11,309	—	11,309
<i>2022 Total funds</i>	11,309	91,861	103,170

IRC UK acknowledges funding from specific donors in note 18.

Notes to the financial statements Year to 30 September 2023

3 Analysis of expenditure from unrestricted funds

	Raising funds £'000	Charitable activities £'000	Total 2023 £'000
Direct costs			
Staff costs	2,931	6,954	9,885
Direct costs	2,936	2,536	5,472
Audit costs	—	71	71
Total direct costs	5,867	9,561	15,428
Support costs			
Staff costs	371	4,062	4,433
General support costs	234	2,556	2,790
Travel, transport and accommodation	20	214	234
Total support costs	625	6,832	7,457
2023 Total costs	6,492	16,393	22,885
	Raising funds £'000	Charitable activities £'000	Total 2022 £'000
<i>Direct costs</i>			
<i>Staff costs</i>	2,631	5,296	7,927
<i>Direct costs</i>	2,465	1,658	4,123
<i>Audit costs</i>	—	65	65
<i>Total direct costs</i>	5,096	7,019	12,115
<i>Support costs</i>			
<i>Staff costs</i>	258	1,983	2,241
<i>General support costs</i>	214	1,649	1,863
<i>Travel, transport and accommodation</i>	11	82	93
<i>Total support costs</i>	483	3,714	4,197
<i>2022 Total costs</i>	5,579	10,733	16,312

Support costs include the costs of general administration and management, allocated to raising funds and charitable activities on the basis of the proportion of staff time attributable to those categories. Support costs charged to the category of charitable activities are further allocated across individual activities or sectors on the basis of proportional direct expenditure incurred on those activities during the year (see note 5).

Staff costs include training and recruitment costs and exclude any staff costs charged to restricted funds.

Notes to the financial statements Year to 30 September 2023

4 Raising funds

The costs of raising funds can also be analysed as follows:

	Total 2023 £'000	Total 2022 £'000
Generation of voluntary income and costs of activities for generating funds	4,024	3,273
Generation of income from charitable activities	2,468	2,306
	6,492	5,579

5 Charitable activities

	Support costs £'000	Activities undertaken directly £'000	Total 2023 £'000
Health			
Health (includes psychosocial)	2,643	16,871	19,514
Environmental health (water, sanitation and shelter)	869	5,642	6,511
Reproductive and Wellness	218	1,288	1,506
Research, Evaluation and Learning	153	1,020	1,173
	3,883	24,821	28,704
Safety			
Child protection	1,499	8,601	10,100
Women's protection and empowerment and GBV	2,302	14,785	17,087
Advocacy	45	211	256
Shelter and Settlement	229	1,014	1,243
Protection and Rule of Law	1,077	6,873	7,950
	5,152	31,484	36,636
Education			
Education (including Vocational Education)	1,876	9,194	11,070
	1,876	9,194	11,070
Economic Wellbeing			
Livelihoods	307	1,981	2,288
Economic Empowerment	73	312	385
Economic Recovery, Research and Development	4,546	28,645	33,191
	4,926	30,938	35,864
Power			
Good governance	281	987	1,268
Civil society	37	22	59
Community Integration & Development	64	159	223
	382	1,168	1,550
Other			
General costs	174	1,936	2,110
2023 Total funds	16,393	99,541	115,934

Notes to the financial statements Year to 30 September 2023

5 Charitable activities (continued)

	Support costs £'000	Activities undertaken directly £'000	Total 2022 £'000
<i>Health</i>			
<i>Health (includes psychosocial)</i>	2,156	20,003	22,159
<i>Environmental health (water, sanitation and shelter)</i>	447	4,334	4,781
<i>Reproductive and Wellness</i>	111	362	473
<i>Research, Evaluation and Learning</i>	400	3,556	3,596
	<u>3,114</u>	<u>28,255</u>	<u>31,369</u>
<i>Safety</i>			
<i>Child protection</i>	1,183	8,701	9,884
<i>Women's protection and empowerment and GBV</i>	1,522	12,752	14,274
<i>Advocacy</i>	56	485	541
<i>Shelter and Settlement</i>	212	1,879	2,091
<i>Protection and Rule of Law</i>	832	6,849	7,681
	<u>3,805</u>	<u>30,666</u>	<u>34,471</u>
<i>Education</i>			
<i>Education (including Vocational Education)</i>	1,048	7,004	8,052
	<u>1,048</u>	<u>7,004</u>	<u>8,052</u>
<i>Economic Wellbeing</i>			
<i>Livelihoods</i>	412	4,221	4,633
<i>Economic Empowerment</i>	12	47	59
<i>Economic Recovery, Research and Development</i>	1,843	18,004	19,847
	<u>2,267</u>	<u>22,272</u>	<u>24,539</u>
<i>Power</i>			
<i>Good governance</i>	162	1,424	1,586
<i>Civil society</i>	6	59	65
<i>Community Integration & Development</i>	61	593	654
	<u>229</u>	<u>2,076</u>	<u>2,305</u>
<i>Other</i>			
<i>General costs</i>	270	2,769	3,039
2022 Total funds	<u>10,733</u>	<u>93,042</u>	<u>103,775</u>

Support costs are allocated across charitable activities in proportion to activities undertaken directly. Support costs include management, policy and advocacy work, supervision, and technical support for IRC UK's emergency and development programmes.

Notes to the financial statements Year to 30 September 2023

6 Net movement in funds

This is stated after charging:

	Total 2023 £'000	Total 2022 £'000
Staff costs (note 7)	15,279	11,157
Statutory auditor's remuneration	71	65
Non-audit services paid to statutory auditors	12	11
Other auditor's remuneration	-	7
Depreciation	62	71
Operating lease charges (note 14)	259	332

7 Staff costs and trustees' remuneration

	2023 £'000	2022 £'000
Wages and salaries	13,050	9,699
Social security	1,481	960
Defined pension contributions	599	463
Severance costs	149	35
Total	15,279	11,157

Included in staff costs are the costs of technical unit and other staff on IRC UK payroll but funded from IRC NY budget together with staff costs charged by IRC NY and IRC BE to IRC UK.

The number of employees who earned £60,000 per annum or more (including taxable benefits but excluding pension and national insurance contributions) during the year was as follows:

	2023 No.	2022 No.
£60,001 - £70,000	25	21
£70,001 - £80,000	13	4
£80,001 - £90,000	8	9
£90,001 - £100,000	6	6
£100,001 - £110,000	5	3
£110,001 - £120,000	2	1
£120,001 - £130,000	2	1
£130,001 - £140,000	1	—

No trustee received any remuneration for services as a trustee (2022 - £nil) and no expenses (2022 - £140) were paid on behalf of trustees.

The total employment costs, including Employers' pension and social security contributions, of the four key management personnel of the charity as defined on page 27, was £288,802 (2022 – £264,015). For the three key management personnel that have global roles only the proportion total employment costs relating to time spent on IRC UK matters.

Notes to the financial statements Year to 30 September 2023

The average number of UK employees during the year, calculated on an average headcount basis and analysed by function, was as follows:

	2023	2022
	No.	No.
Fundraising and donor development	17	18
Programme delivery	186	138
Programme support	20	17
Management and administration	18	6
	241	179

8 Taxation

IRC UK is a registered charity and therefore is not liable to corporation tax on income derived from its charitable activities, as it falls within the exemptions available to registered charities.

9 Tangible fixed assets

	Computer equipment £'000	Furniture, fixtures and equipment £'000	Leasehold improve- ments £'000	Total £'000
Cost				
At 1 October 2022	22	78	362	462
Additions	—	19	—	19
Disposals	—	—	—	—
At 30 September 2023	22	97	362	481
Depreciation				
At 1 October 2022	19	66	163	248
Charge for year	1	13	48	62
Disposals	—	—	—	—
At 30 September 2023	20	79	211	310
Net book values				
At 30 September 2023	2	18	151	171
At 30 September 2022	3	12	199	214

10 Investments

IRC UK owns 100% of the issued ordinary shares of IRC UK Trading Limited, a company incorporated in England and Wales (Company Registration Number 07170021). The principal activities of the subsidiary are to manage the trading activities of IRC UK. The IRC UK Trading Limited was dormant in the year.

Notes to the financial statements Year to 30 September 2023

11 Debtors

	2023 £'000	2022 £'000
Funds held overseas	38,840	39,582
Grants receivable	11,970	6,325
Other debtors and prepayments	6,097	3,623
	56,907	49,530

12 Creditors: amounts falling due within one year

	2023 £'000	2022 £'000
Programme creditors	14,659	7,517
Deferred income	44,062	41,591
Other creditors and accruals	2,716	1,753
	61,437	50,861

Reconciliation of movements in deferred income:	2023 £'000	2022 £'000
Carrying amount 1 October 2022	41,591	29,067
Amounts released during the year	(41,591)	(29,067)
Income deferred in the current year	44,062	41,591
Carrying amount at 30 September 2023	44,062	41,591

Notes to the financial statements Year to 30 September 2023

13 Restricted funds

	At 1 October 2022 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2023 £'000
Afghanistan	30	12,897	(12,927)	—
Bangladesh	—	62	(62)	—
Burkina Faso	—	562	(562)	—
Burundi	—	926	(926)	—
Cameroon	—	2,712	(2,712)	—
Central Africa Republic	—	763	(763)	—
Chad	—	6,100	(6,100)	—
Colombia	—	418	(418)	—
Cote d'Ivoire	—	43	(43)	—
Democratic Republic of Congo	—	16	(16)	—
El Salvador	—	4	(4)	—
Ethiopia	—	9,526	(9,526)	—
Switzerland	—	4	(4)	—
Germany	—	108	(108)	—
Haiti	—	6	(6)	—
Iraq	—	975	(975)	—
Jordan & Middle East	—	2,187	(2,187)	—
Kenya	—	1,010	(1,010)	—
Lebanon	—	2,722	(2,722)	—
Libya	—	381	(381)	—
Mali	—	1,585	(1,585)	—
Mexico	—	1	(1)	—
Myanmar	—	1,821	(1,821)	—
Niger	—	1,178	(1,178)	—
Nigeria	—	1,336	(1,336)	—
Pakistan	—	5,998	(5,988)	10
Poland	2,468	604	(604)	2,468
Sierra Leone	—	6,932	(6,932)	—
Somalia	—	2,973	(2,973)	—
South Sudan	—	4,043	(4,043)	—
Sudan	—	22	(22)	—
Syria Region	—	11,395	(10,701)	694
Tanzania	—	(132)	132	—
Thailand	—	93	(93)	—
Uganda	—	131	(131)	—
United Kingdom	—	751	(694)	57
Ukraine	392	6,795	(6,876)	311
Yemen	—	1,192	(1,192)	—
Zimbabwe	—	7	(7)	—
Multi-country	1,756	8,593	(9,524)	825
Technical Grants	—	2,520	(2,520)	—
	4,646	99,260	(99,541)	4,365
Income from government, foundations and other public donors	2,890	96,627	(96,627)	2,890
Donation and Legacies	1,756	2,633	(2,914)	1,475
	4,646	99,260	(99,541)	4,365

Notes to the financial statements Year to 30 September 2023

13 Restricted funds (continued)

	At 1 October 2021 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2022 £'000
Afghanistan	—	6,879	(6,849)	30
Bangladesh	—	333	(333)	—
Burkina Faso	—	904	(904)	—
Burundi	—	819	(819)	—
Cameroon	—	2,809	(2,809)	—
Central Africa Republic	—	901	(901)	—
Chad	—	4,979	(4,979)	—
Colombia	—	1,454	(1,454)	—
Cote d'Ivoire	—	521	(521)	—
Democratic Republic of Congo	—	2,058	(2,058)	—
El Salvador	—	(206)	206	—
Ethiopia	—	4,815	(4,815)	—
Iraq	—	504	(504)	—
Jordan & Middle East	—	2,894	(2,894)	—
Kenya	—	196	(196)	—
Lebanon	—	3,548	(3,548)	—
Liberia	—	236	(236)	—
Libya	—	636	(636)	—
Mali	—	2,073	(2,073)	—
Mexico	—	10	(10)	—
Myanmar	—	876	(876)	—
Niger	—	1,009	(1,009)	—
Nigeria	—	8,191	(8,191)	—
Pakistan	—	2,438	(2,438)	—
Poland	—	7,636	(5,168)	2,468
Sierra Leone	—	11,623	(11,623)	—
Somalia	—	1,879	(1,879)	—
South Sudan	—	3,649	(3,649)	—
Switzerland	—	5	(5)	—
Syria Region	—	9,488	(9,488)	—
Tanzania	—	96	(96)	—
Thailand	—	69	(69)	—
Uganda	—	266	(266)	—
Ukraine	—	904	(512)	392
Yemen	—	2,283	(2,283)	—
Zimbabwe	—	15	(15)	—
Multi-country	—	6,211	(4,455)	1,756
Technical Grants	—	4,687	(4,687)	—
	—	97,688	(93,042)	4,646
Income from government, foundations and other public donors	—	91,861	(88,971)	2,890
<i>Donation and Legacies</i>	—	5,827	(4,071)	1,756
	—	97,688	(93,042)	4,646

Notes to the financial statements Year to 30 September 2023

13 Restricted funds (continued)

	At 1 October 2022 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2023 £'000
Health				
Health (includes psychosocial)	—	16,871	(16,871)	—
Environmental health (water, sanitation, & shelter)	—	5,642	(5,642)	—
Reproductive and Wellness	—	1,288	(1,288)	—
Research, Evaluation and Learning	—	1,020	(1,020)	—
	—	24,821	(24,821)	—
Safety				
Child protection	—	8,601	(8,601)	—
Women's protection and empowerment and GBV	—	14,785	(14,785)	—
Advocacy	—	211	(211)	—
Shelter and Resettlement	—	1,014	(1,014)	—
Protection and Rule of Law	—	6,873	(6,873)	—
	—	31,484	(31,484)	—
Education				
Education (includes Vocational Education)	—	9,194	(9,194)	—
	—	9,194	(9,194)	—
Economic Wellbeing				
Livelihoods	—	1,981	(1,981)	—
Economic Empowerment	—	312	(312)	—
Economic Recovery, Research and Development	—	28,645	(28,645)	—
	—	30,938	(30,938)	—
Power				
Good governance	—	987	(987)	—
Civil Society	—	22	(22)	—
Community, Integration and Development	—	159	(159)	—
	—	1,168	(1,168)	—
Other				
Unspent at year end	4,646	(281)	—	4,365
Other costs	—	1,936	(1,936)	—
	4,646	99,260	(99,541)	4,365

Notes to the financial statements Year to 30 September 2023

13 Restricted funds (continued)

	At 1 October 2021 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2022 £'000
Health				
Health (includes psychosocial)	—	20,003	(20,003)	—
Environmental health (water, sanitation, & shelter)	—	4,334	(4,334)	—
Reproductive and Wellness	—	362	(362)	—
Research, Evaluation and Learning	—	3,556	(3,556)	—
	—	28,255	(28,255)	—
Safety				
Child protection	—	8,701	(8,701)	—
Women's protection and empowerment and GBV	—	12,752	(12,752)	—
Advocacy	—	485	(485)	—
Shelter and Resettlement	—	1,879	(1,879)	—
Protection and Rule of Law	—	6,849	(6,849)	—
	—	30,666	(30,666)	—
Education				
Education (includes Vocational Education)	—	7,004	(7,004)	—
	—	7,004	(7,004)	—
Economic Wellbeing				
Livelihoods	—	4,221	(4,221)	—
Economic Empowerment	—	47	(47)	—
Economic Recovery, Research and Development	—	18,004	(18,004)	—
	—	22,272	(22,272)	—
Power				
Good governance	—	1,424	(1,424)	—
Civil Society	—	59	(59)	—
Community, Integration and Development	—	593	(593)	—
	—	2,076	(2,076)	—
Other				
Unspent at year end	—	4,646	—59	4,646
Other costs	—	2,769	(2,769)	—
	—	97,688	(93,042)	4,646

14 Operating leases

The charity had commitments in respect of non-cancellable operating leases of property which fall due:

	2023 £'000	2022 £'000
Within one year	259	259
Within two to five years	302	560
	561	819

Notes to the financial statements Year to 30 September 2023

15 Connected charities and related parties

IRC UK is an independent entity governed by its Board of Trustees.

IRC UK is a member of an international network of agencies referred to collectively as the International Rescue Committee (IRC). IRC UK is affiliated with the International Rescue Committee Inc, ('IRC NY'), a not-for-profit agency based in New York, USA; the International Rescue Committee Belgium ASBL, based in Brussels; the International Rescue Committee Deutschland (gGmbH) ('IRC DE'); the International Rescue Committee Sverige Insamlingsstiftelse ('IRC SV') in Sweden and associated agencies and offices worldwide.

The overseas activities of IRC UK are carried out through the regional and country offices of the IRC, under contract with IRC UK, and supervised by IRC UK staff.

During the year, remittances of £17,874,950 (2022 - £11,082,681) were received from IRC NY, of which £8,170,683 (2022 - £4,473,676) was unrestricted budgeted funding and £9,704,267 (2022- £6,569,136) was the reimbursement of salary and operating costs of UK based hosted staff.

Due to the international nature of the organisations' operations, certain salaries and costs are paid by IRC NY and IRC BE and then reimbursed by IRC UK, and vice versa. At 30 September 2023, £996,832 (2022 - £2,692,674) was owed by IRC NY to IRC UK and £73,383 (2022 £48,534) by IRC UK to IRC BE in relation to such reimbursements.

At the year end, funds held by IRC offices overseas, which related to IRC UK programmes and are included within debtors in accordance with IRC UK accounting policies, totalled £38,839,548 (2022 - £39,582,019). Funds owed to IRC overseas offices in relation to monies already disbursed totalled £14,658,761 (2022 - £7,517,109). During the year a total of 93,507,941 was remitted to IRC overseas offices (2022 - £100,961,849)

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure which is disallowed by donors on these projects. At the year-end £82,598 (2022 - £72,034) was owed by IRC NY to IRC UK in relation to disallowable expenditure on grants.

Included within donations and legacy income on the statement of financial activities are donations of £47,294 from IRC UK trustees (2022 - £21,371). No trustee had any beneficial interest in any contract with the charity during the year.

Notes to the financial statements Year to 30 September 2023

16 Project commitments

As at 30 September 2023, IRC UK was committed to expenditure on ongoing and future programmes totalling £164 million (2022 - £195 million). Funding agreements are in place for all of the aforementioned programmes.

	Contract Value £m	Funds spent to date £m	Future committed amounts £m
What Works to Prevent Violence: Impact at Scale	45	4	41
Saving Lives in Sierra Leone Phase 2	38	37	1
DEC Pghase 2A and 2B	16	5	11
Education Research in Conflict and Protracted Crisis (ERICC)	16	3	13
Building Resilient Communities for Sustainable Development in Rural Afghanistan	10	-	10
Supporting Social and Economic Resilience of Vulnerable Women and Girls (SECuRE) II 2021-2024	9	6	3
Feminist Solidarity Fund (FSF)	9	-	9
Appui au Développement des jeunes enfants dans la province du Lac (ADELAC)	9	6	3
Humanitarian Assistance and Resilience Building in Somalia (HARBS)	7	-	7
Autonomisation sociale des femmes tchadiennes par l'accès aux services de santé et la prise en compte des violences basées sur le genre	6	4	2
Syria resilience Consortium (SRC) 2020 Pooled Fund	5	4	1
DEC Turkey-Syria Earthquake Appeal	5	3	2
Kenema Recovery from COVID-19 (KMARC) Year 2	5	-	5
Partnering for Resilience to Emergencies through Transformation of SRHR (PRET-SRHR)	5	-	5
Building Local Resilience in Syria (BLRS)	4	2	2
Other projects (under £5m contract values)	74	25	49
	263	99	164

Notes to the financial statements Year to 30 September 2023

17 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total 2023 £'000
Fund balances at 30 September 2023			
are represented by:			
Tangible fixed assets	171	—	171
Current assets	8,020	63,085	71,105
Creditors: amounts falling due within one year	(2,716)	(58,721)	(61,437)
Total net assets	5,475	4,364	9,839
	<i>Unrestricted funds £'000</i>	<i>Restricted funds £'000</i>	<i>Total 2022 £'000</i>
<i>Fund balances at 30 September 2022</i>			
<i>are represented by:</i>			
<i>Tangible fixed assets</i>	<i>214</i>	<i>—</i>	<i>214</i>
<i>Current assets</i>	<i>7,067</i>	<i>43,753</i>	<i>60,820</i>
<i>Creditors: amounts falling due within one year</i>	<i>(1,754)</i>	<i>(49,107)</i>	<i>(50,861)</i>
<i>Total net assets</i>	<i>5,527</i>	<i>4,646</i>	<i>10,173</i>

18 Acknowledgement of donor contributions to charitable activities

IRC UK acknowledges the following contributions from donors included within charitable activities in note 2.

Agence Française de Développement (AFD)

Project Code	Contract Number	Programme	Cash Received EUR	Income Recognised EUR
EX110	AFD CNE 1215 01 K	Projet d'urgence d'alimentation en eau potable des communes d'accueil des personnes déplacées internes à la frontière malienne du Niger	-	1,032,637.33
EX113	AFD CML 143201T	Amélioration de l'accès à l'eau potable et des conditions d'hygiène des populations de la région de Ménaka.	-	19,434.58
EX140	AFD CTD 1222 01 N	Autonomisation sociale des femmes tchadiennes par l'accès aux services de santé et la prise en compte des violences basées sur le genre	1,999,988.00	1,738,658.38
EX150	CTD 1225 01 S	Appui au Développement des jeunes enfants dans la province du Lac (ADELAC)	3,999,988.00	2,729,279.76
EX231	AFD CNE1294 01 T	SEL	-	8,266.57
EX245	AFD CZZ 3354 04 F	APCC 2022 " Appui à la sécurité alimentaire et soutien aux filières protéines végétales dans les pays de la Grande Muraille Verte »	-	311,507.45

Notes to the financial statements Year to 30 September 2023

18 Acknowledgement of donor contributions to charitable activities (continued)

Danish International Development Agency

During the year DANIDA funded the two projects:

'Promoting the Health and Economic Wellbeing of At-Risk Communities in Northern Syria'. The total value of the project amounts to DKK 30,000,000 covering the period 1 July 2022 to 30 June 2023. During the financial year 2022 IRC UK received DKK 5,336,706 and the income recognised was DKK 13,206,359.31.

'Enhancing the COVID-19 Response and the availability of Health Services in Northeast Syria'. The total value of the project amounts to DKK 15,000,000 covering the period 1 November 2021 to 1 March 2023. During financial year 2022 IRC UK did not receive any funds and the income recognised was DKK 8,659,076.96.

DG DEVCO (EuropeAid)

During 2023 DG DEVCO funded three projects through IRC UK of which two concluded during the year and one continued into 2024. A number of old projects also concluded their final reporting and remaining funds were received or underspent balance returned to the donor.

Project Code	Contract Number	Programme	Cash Received EUR	Income Recognised EUR
EA055		Building Resilient Communities in Somalia	-	(7,945.00)
EA060	T03.102	Prévention et réponse aux violences basées sur le genre à travers l'autonomisation sociale, économique et la participation citoyenne des femmes et des filles	-	(41,501.21)
EA061	T05-EUTF-SAH-ML-01-01	Programme de l'Alliance pour la Resilience Communautaire (ARC1 TF)	-	21,083.37
EA062	FED/2017/386-194 & FED/2017/386-659	Drought Recovery & Resilience in Hiran, Galmudug and South Mudug Regions (BRCIS)	133,810.01	-
EA065	EIDHR/2018/402-662	THESE RIGHTS ARE MINE: Supporting Persons with Disabilities in Tanzania and Burundi to enjoy full and equal human rights, fundamental freedoms and experience respect for their inherent dignity (TRM)	-	(147,068.22)
EA066	CSO-LA/2018/403-572	Je FAIS ! Jeunes Filles Actives, Indépendantes et en Sécurité !	-	(49,681.11)
EA068	HUM/2018 401/897	Umwana Mumuryango (Child in the Home) UMMU	-	891,321.02
EA070	T05-EUTF-HOA-SS-49-03	South Sudan Rural Development: Strengthening Smallholders' Resilience in Greater Upper Nile	1,535,100.00	786,146.63
EX104	ENI/2018/399-482	Evidence based NCD Care: A Model for PHC in Libya	-	(17,379.01)
EA080	EUTF-HOA-UG-68-06	strengthening integrated systems to accelerate access to gender, child, and youth justice	-	1,571.88

Notes to the financial statements Year to 30 September 2023

FCDO (formerly DFID)

During 2023 FCDO funded forty-two projects of which nine concluded during the year and remainder continue into 2023 and 2024. A number of old projects also concluded their final reporting and remaining funds were received or underspent balance returned to the donor.

Project Code	Contract Number	Programme	Cash Received	Income Recognised
DF104	PO6256	Research and Innovation Component 2: Violence Against Women and Girls in Conflict and Humanitarian Emergencies	-	(116,983.08)
DF168	300089	Conflict affected individuals and institutions in Syria are better prepared to cope with and mitigate the risks of shocks	-	(95,043.34)
DF185	300432-110/PO number:40107674	North East Nigeria Transition to Development-Education in Emergency Programme(ALFANN)	-	23,022.48
DF190	32393	Optimizing a community-based model to improve screening and access to treatment for hypertensive and diabetic Syrian refugees in Jordan	-	(837.75)
DF191	DRC-4383-IRC	Safety,Support and Solutions-Phase 2	-	1,015.84
DF194	300036	Saving Lives in Sierra Leone, Phase II	3,807,580.43	3,103,411.74
DF196	300509-101	Improving protection and access to Legal and Specialized services for refugees from Syria and vulnerable populations in Lebanon	-	(14,520.81)
DF203	205128-103	Somalia Humanitarian and Resilience Program (SHARP)	43,946.00	-
DF204	4350	Every Adolescent Girl Empowered and Resilient (EAGER) - Sierra Leone	2,278,526.00	2,915,205.72
DF205	4325	Leave No Girl Behind	649,026.00	807,896.83
DF207	300432 - 102;PO:40117833	Promoting Rights and Supporting Protection Needs in North East Nigeria (ProSPINE+)	-	(24,382.37)
DF210	204805-111	Support to Education in the Refugee Camps, Tanzania	-	(86,227.28)
DF211		Protecting Vulnerable Populations in the Northern Triangle of Central America	-	4,034.19
DF212	91387S003	Cash Assistance and Responsible Transition in Iraq (CARTI)	-	3,164.03
DF218	82604521	U-LEARN: Uganda Learning, Evidence, Accountability, and Research Network	-	124,071.99
DF221	300495-102; PO 40122089	LAFIYA- Health Resilience in North East (HeRoN)	547,824.27	146,392.78
DF222		Research for Health in Human Crises	-	4,792.66
DF230		Evidence Fund: Covid-19 Social Science Research – Evidence Platform	-	(21,738.09)
DF231	300420-102	Integrated Emergency Support to Afghanistan	5,967.00	384,320.30
DF232		Corruption along migration pathways in Mexico	-	629.77
DF233	205128-102	Building resilient Communities in Somalia (BRCiS) IRF9	80,624.00	(22,388.81)

Notes to the financial statements Year to 30 September 2023

DF234	205128-102	Building resilient Communities in Somalia (BRCiS) IRF9	123,038.80	118,600.80
DF237		Building Local Resilience in Syria (BLRS)	949,416.27	1,539,454.31
DF238	204603-105	Multipurpose Cash Assistance to Flood Affected Households in Balochistan	-	605,192.58
DF239	300420-114	Multi-sector integrated humanitarian programme to address protection risks in Afghanistan	8,177,379.00	8,219,168.29
DF240	300978-105	Humanitarian Assistance and Resilience Building in Somalia (HARBS)	1,274,421.30	949,887.48
DF241	301527-107	Enhanced Provision of Basic Services in Afghanistan	847,912.00	860,343.13
DF242	301583	Multipurpose Cash Assistance and Immediate support through Winterization Kits to flood affected populations in Balochistan and Sindh	2,400,000.00	2,298,609.93
DF243	300978-105	Humanitarian Assistance and Resilience Building in Somalia (HARBS)	601,534.87	291,780.89
DF245	301223-101	Building Peace and Stability in Iraq	-	321,054.59
DFC03		ReBUILD for Resilience (R4R) - Inception Period	3,395.00	15,445.00
DFC05		ReBUILD for Resilience (R4R) COVID-19 Responsive Fund	2,690.00	-
DFC10	PO 10079	What Works to Prevent Violence: Impact at Scale. Programme Design and Innovation	2,086,869.63	2,020,326.73
DFC11	PO10084/ 2020/S 182-440816	Education Research in Conflict and Protracted Crisis (ERICC)	1,893,979.47	2,125,580.23
EX119	43676	Research in the Context of the Ebola Outbreak in Eastern DRC	-	(9,302.09)
EX145		Advancing GBV Innovations Call	-	(1,800.56)
EX180		Self-managed abortion: Barriers and opportunities in humanitarian settings in East Africa	-	15,160.08
EX218	57801350	Challenging Harmful Attitudes and Norms for Gender Equality in Somalia (CHANGES)	-	144,338.94
OX120	ES/P010873/1	Research capacity building and knowledge generation to support preparedness and response to humanitarian crises and epidemics	-	(891.07)
OX139		Preventing Violence Against Children in and around schools in Nyarugusu Refugee Camp- Qualitative Study	-	(5,082.01)
OX175		Preventing violence against adolescents in schools: understanding implementation of the Empateach intervention in Nyarugusu refugee camp	-	(2.69)

Notes to the financial statements Year to 30 September 2023

18 Acknowledgement of donor contributions to charitable activities (continued)

Irish Aid Trustees' Certificate of Assurance

This certificate of assurance is furnished in terms of the requirements of the Irish Department of Public Expenditure and Reform in respect of Grants from the Exchequer Funds. In this regard the trustees confirm that the public money granted was used on accordance with the terms and conditions of the grant.

Grantor: Minister for Foreign affairs and Trade

Name of the grant: IRC - Irish Aid Strategic Partnership

Contract Number: HQHUM/2022/International Rescue Committee

Purpose of the grant: Responding effectively and with accountability to women and girls experiencing gender-based violence (GBV) in humanitarian settings (2022-2024)

Amount and term of grant: €2,000,000 from 1 January 2023 to 31 December 2023, including € 225,583 Emergency Response funding from Irish Aid.

Reconciliation of amounts received, expended and deferred as per table below.		
	EUR	GBP
Income received in the current year	2,000,000	1,774,591
Deferred to following year	(951,641)	(815,204)
Accrued to following year	583,551	505,442
Income recognised in the current year	1,680,326	1,464,830
Unrealised exchange rate difference	(48,416)	—

The income recognised in the current year in the table above relates only to the expenditure for contract IRC **HQHUM/2022/InternationalrescueCommittee**. Total Irish Aid income recognised in note 2 on page 51 of £8,759,083 (2022 - £3,407,256) includes other projects that were also active in the year.

The number of employees who earned €60,000 per annum or more (including taxable benefits but excluding pension contributions) during the year was as follows:

Notes to the financial statements Year to 30 September 2023

18 Acknowledgement of donor contributions to charitable activities (continued)

	2023	2022
€60,001 – €70,000	44	23
€70,001 – €80,000	20	18
€80,001 – €90,000	12	3
€90,001 – €100,000	7	9
€100,001 – €110,000	5	4
€110,001 – €120,000	7	3
€120,001 – €130,000	3	3
€130,001 – €140,000	2	—
€140,001 – €150,000	1	1
€150,001 – €160,000	2	—
€200,001 – €210,000	—	—

During the year, total employer pension contributions were € 691,584 (2022 - €524,410).

Minister for Foreign Affairs and Trade as represented by Irish Aid in Liberia

We acknowledge the following funding was received from Irish Aid in Sierra Leone and Ethiopia for the following programmes:

Country	Contract	Project	Value
Ethiopia	PETHHUM/2022/IRC	Ethiopian Emergency Response Mechanism (IA-ERM)	€ 2,000,000
Sierra Leone	SLE.IRC.2022.01	Adolescent Girls Empowerment and Protection Project (AGEPP) Phase II	€ 800,000

Swedish International Development Cooperation Agency

We acknowledge receipt of \$28,316,691 from SIDA in the period 1 October 2022 to 30 September 2023 (2022 - \$32,538,068) for year 3 of the IRC's fifth, five-year Humanitarian Framework Agreement (HFAV-2021-2025).

Reconciliation of amounts received, expended and deferred as per table below.		
	USD	GBP
Income received in the current year	28,316,691	22,864,007
Deferred to following year	(18,026,497)	(14,746,954)
Accrued from following year	2,923,747	2,396,239
Income recognised in the current year	13,169,320	10,513,293
Unrealised exchange rate difference	44,622	—

Additional income from SIDA of £13,997,163.63 was recognised in the period 1 October 2022 to 30 September 2023, having been received prior to 1 October 2022 and deferred.

INTERNATIONAL RESCUE COMMITTEE, U.K

England & Wales - Charity number 1065972

Accounts



International Rescue Committee, UK

Annual Report and Financial Statements

30 September 2022

Company Limited by Guarantee
Registration Number
3458056 (England and Wales)

Charity Registration Number
1065972

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Letter from the Executive Director

Friends and colleagues,

Our clients faced a confluence of crises in 2022: Long-standing conflicts rumbling on, compounded by the effects of climate change; a new war in Ukraine with devastating impacts for its people; the lingering effects of the Covid pandemic; and deep economic turmoil that has seen food and fuel prices rise sharply. In the countries where the IRC works it was another year of record-breaking humanitarian needs: 274 million people were in need of humanitarian assistance at the end of 2022—a 63% increase in just two years.

The IRC is doing more to meet these great and growing needs than ever before. Globally, the IRC reached more than 31 million people across 40 countries. Here in the UK, IRC has worked hard to raise awareness of the challenges our clients are facing, to advocate for the right solutions, and to increase and deliver funding to help restore health, safety, education, economic wellbeing and power to people devastated by conflict and disaster. IRC UK's work is supporting people in places like Pakistan, Somalia, and Ukraine, all of which are priority crises detailed in this year's annual report.

I'm also very proud of the growth and adaptation of our programmes in the southeast of England this year. Started only a couple of years ago, these programmes now provide a host of services like employment counselling, peer mentorship schemes and cultural orientation training to give refugees the knowledge and skills to navigate life in the UK. Our Healing Classrooms programme helps UK educators provide safe and supportive learning environments for refugee children. This year, we launched services for newly arrived Ukrainian refugees across England. We have ambitious new plans for our programmes in 2023 and beyond to support even more people rebuilding their lives in the UK.

Looking inwardly, IRC UK launched a new gender, equality, diversity and inclusion (GEDI) strategy in 2022. This builds on the progress we made in 2021 but recognises there is more to do – the new strategy details 75 concrete commitments for us to take by 2024 to make IRC UK a more diverse, equitable and inclusive place to work. These actions keep a necessary focus on race and ethnicity while strengthening our commitments to people with disabilities, to LGBTQ+ staff and clients, and to people with lived experience of conflict and displacement.

All of IRC UK's work is, unfortunately, needed more than ever. It's estimated that 340 million people will need humanitarian assistance in 2023. We are immensely grateful to everyone who has supported our mission, whether that is through donating to us, partnering with us, advocating for our clients, or welcoming them into your communities. We could not do it without you. We enter the next year with renewed dedication to serving our clients with even greater impact and scale, both here in the UK and around the world.

Yours,



Laura Kyrke-Smith

Executive Director, IRC UK

Letter from the IRC UK Board

The IRC – and more importantly, our clients – faced an extraordinary year of humanitarian need. The Board and I are immensely proud of the way IRC UK stepped up to meet the challenges of 2022, although we wish the organisation’s work were not so desperately needed.

Meeting with the IRC’s tireless staff always gives me hope for reducing the scale of humanitarian suffering, even in the face of great and growing needs. I was fortunate enough to visit IRC programmes in Poland and northeast Nigeria this year, as well as meet with people we serve here in the UK.

In Poland, I saw first-hand how IRC staff adapted and scaled their emergency response rapidly as millions fled the war in Ukraine. I met with women and children who received vital cash assistance from the IRC to help them meet their basic needs with dignity. In Nigeria, I met mothers who travelled for miles to bring their children to the IRC malnutrition clinic, where health teams are delivering an innovative single, simplified protocol for malnutrition treatment as the country endures protracted conflict in the northeast.

Here in the UK, the Board and I met with Afghan, Syrian, Ukrainian and other refugees whom the IRC is supporting to integrate into school, work and life in the southeast of England. I am especially proud of how much and how thoughtfully our UK programmes have grown – from their inception only two years ago, these IRC UK resettlement, asylum and integration services now span across livelihoods and job readiness, education, leadership. Our dedicated efforts to advocate for our UK-based clients with policymakers and politicians have also been vital.

In all of the places I visited this year, the resilience and generosity of the people the IRC serves – even after their lives had been shattered by conflict and disaster – has been truly humbling. And so the Board and I look back on 2022 with gratitude to IRC UK’s donors, advocates and supporters, all of whom stepped up to help us better serve our clients this year. I know that in the year ahead IRC UK will do all it can to achieve even greater impact and scale.

Sincerely,



Dr Titilola Banjoko Osiyemi

Chair, IRC UK Board of Trustees

Trustees' and strategic report Year to 30 September 2022

Trustees' and strategic report

The trustees present their statutory report together with the financial statements of International Rescue Committee, UK ("IRC UK") for the year ended 30 September 2022 (FY 2022).

IRC UK is affiliated with the International Rescue Committee Inc., a not-for-profit agency based in New York, USA, ("IRC NY"); the International Rescue Committee Belgium ASBL, based in Brussels; the International Rescue Committee Deutschland (gGmbH) ("IRC DE") based in Bonn and Berlin; the International Rescue Committee Sverige Insamlingsstiftelse ('IRC SV') in Sweden; and associated agencies and offices worldwide. Collectively, these agencies make up the network referred to as the International Rescue Committee ("IRC").

IRC UK works closely with IRC NY to carry out projects throughout the world. The projects referred to in this report are implemented through the network by IRC NY and through local partners. This trustees' and strategic report has been prepared in accordance with Part 8 of the Charities Act 2011 and the statement of recommended practice (SORP). It also meets the requirements for a directors' report set out in the Companies Act 2006 and the requirements for a strategic report as outlined in 'The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013'.

The financial statements have been prepared in accordance with the accounting policies and comply with the charitable company's Memorandum and Articles of Association, applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

OUR WORK

The IRC's mission is to help people whose lives and livelihoods have been shattered by conflict and disaster, including the climate crisis, to survive, recover and regain control of their futures. We serve people in crisis across the globe who have fled their homes or remained in their communities. Our vision is to lead the humanitarian field by implementing high-impact, cost-effective programmes for people affected by crisis, and by using our experience to shape policy and push for change. In particular, we seek improved outcomes for our clients in the following five focus areas:

- **Reduced risk of ill health** and better chances of recovery from ill-health
- **Safety** from physical, sexual, and psychological harm
- **Education** in terms of literacy and numeracy, as well as foundational, vocational, and life skills
- **Economic wellbeing** by addressing basic material needs, income and asset growth
- **Power** to influence decisions that affect their lives

SAFEGUARDING AT THE IRC

2022 has seen a significant evolution in the way in which the organisation meets its responsibility to protect our staff and clients from exploitation and abuse. The organisation successfully concluded its first two-year safeguarding strategy which helped to expand IRC's policies, training materials, and accountability models. IRC's strategy unit then led the collaborative design of a second two-year strategy which better integrates and mainstreams safeguarding practices into programming and internal operations. To support the new strategy, the organisation is in the process of increasing its full time safeguarding workforce three fold, with plans to further expand a second time in year two of the strategy. Further detail on our approach to safeguarding is set out on page 35.

CRISIS WATCH 2022 – THE GLOBAL PICTURE

Over 100 million people worldwide have been forced to flee their homes due to violence, oppression and other economic, social or climatic shocks. Over 30 million are refugees or asylum seekers.

PRIORITY CRISIS SPOTLIGHTS

2022 PRIORITY CRISIS: PAKISTAN

- Population: 225.2 million
- 33 million people have been affected by severe flooding
- \$30 billion in economic damage
- 3.6 million acres of farmland has been destroyed
- 50 million people internally displaced

In 2022, 33 million people in Pakistan were affected by severe flooding that caused \$30 billion in economic damage and destroyed millions of acres of land.

It is clear that the current situation will create additional food shortages and increase food prices. Already, the livelihoods of communities across the country have been heavily impacted by the floods; according to the UN, over 1.1 million livestock – a critical source of income for millions – have perished, while around 3.6 million acres of crops and orchards have been wiped out. 90% of crops in Sindh have been damaged, with those who survived the floods at risk of starvation. In addition to the loss of farmland, the flooding has caused siltation and sand deposition, rendering the ground unsuitable for growing winter crops like wheat, cotton, oilseeds and certain winter vegetables. Already facing a deficit of 2.6 billion tonnes of wheat, thanks to the ongoing conflict in Ukraine, this change in the landscape is having a significant impact on food security.

The IRC began operations in Pakistan in 1980 in response to the growing number of Afghan refugees. Our teams delivered food, shelter, safety, primary healthcare, education, vocational training, water supply systems, sanitation facilities, and other essential services to the Afghan refugees and host communities. Since then, the IRC now serves a wide group of marginalised, vulnerable, and impoverished groups across the country with public health, environmental health, education, disaster risk reduction, community services, and livelihoods support.

The IRC and our partner organisations are on the ground in Pakistan, closely monitoring the situation and assessing humanitarian need. We have been providing lifesaving services since early July 2022 to flood-affected communities, and have reached out to approximately 175,018 individuals. Immediate lifesaving response has been ongoing in Sindh, Balochistan and Khyber Pakhtunkhwa provinces, with services including the distribution of emergency non-food items, dignity and hygiene kits, food baskets, and the establishment of medical camps and safe spaces.

2022 PRIORITY CRISIS: SOMALIA

- Population: 16.4 million
- 7.7 million people in need of humanitarian aid
- 3.5 million people facing crisis or worse levels of food insecurity in 2022
- 2.9 million people internally displaced
- 3.4% of population fully vaccinated against COVID-19

Food insecurity remains a top concern in 2022, with environmental shocks deepening food needs. An estimated 3.5 million Somalis were experiencing crisis (according to acute food

Trustees' and strategic report Year to 30 September 2022

insecurity classification of 3¹) or worse levels of acute food insecurity at the end of 2021, and at least 3.4 million people were projected to be affected by drought by the end of the year. Somalia experienced its third consecutive below-average rainfall season since late 2020, contributing to below-average crop production, worsening rangeland conditions and raising the cost of cereal, a staple food. Desert locusts remain a serious risk to crops and pastureland and could lead to reduced food availability.

The IRC first began assisting Somalis in 1981. The IRC supports communities in Galmudug, Southwest and Puntland states, as well as in the Banadir (Mogadishu) region. The IRC supports Somalis' economic well-being through job training, food vouchers and direct cash assistance to farmers, shepherds and small business owners. We also partner with communities to identify, plan and manage development projects. Our work with groups like children and women who are particularly at risk of violence is informed by the promotion and protection of human rights.

2022 PRIORITY CRISIS: UKRAINE

- Population: 41 million
- 17.7 million people in need of humanitarian assistance
- 7.8 million people have fled Ukraine to Europe
- 6.5 million people remain internally displaced

The continued conflict in Ukraine is causing extreme civilian harm, as millions of people have no access to food, water or electricity. With over 7 million people having fled Ukraine in just the first 100 days of war, Europe has witnessed the fastest mass fleeing of the century since World War II. The majority of refugees are women and children, who are always most at risk of exploitation and abuse during crises – and they need to be protected at all costs.

The humanitarian needs of those fleeing Ukraine and those who remain will outlast the conflict. Millions continue to stay in the countries in the heart of Europe – and their needs must be met for as long as necessary.

IRC has been on the ground in Poland and Ukraine since February 2022, working closely with partners to review the changing situation and identify gaps to reach vulnerable people and families with essential health and protection assistance. We are distributing essential non-food items, providing cash assistance to the most vulnerable households, improving access to health care, and providing a variety of tailor-made protection services, including safe spaces for women and children. Our emergency programmes are also active on the ground in Poland and Moldova. Responding along the entire arc of the crisis, we are running activities targeting Ukrainian refugees in Romania, Hungary, Slovakia, Czechia and Bulgaria, as well as in Germany, Italy, Greece and the UK.

¹ <https://www.ipcinfo.org/ipcinfo-website/ipc-overview-and-classification-system/ipc-acute-food-insecurity-classification/en/>

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UK Resettlement, Asylum and Integration Programme

Since its launch in January 2021, the United Kingdom Resettlement, Asylum and Integration (UK RAI) Programme has grown, offering support services to both clients and refugee supporting agencies including schools, local authorities and Jobcentres. As we celebrate the second anniversary since our launch, the IRC UK RAI team has grown from 4 to 25 full time staff, which has been dictated by the increased need for services to our clients and service providers.

Our achievements in 2022 included the launch of the Ukraine Response Project, the development of the UK RAI Strategic Action Plan (SAP), UK RAI theory of change for our policy and advocacy work and releasing a policy report on UK Refugee Resettlement. We have secured a 12-month extension to the [RISE](#) (Refugee Integration in Southeast England) project and continued building new partnerships with local authorities in new regions, increased activities for our education and economic empowerment programmes, and ran 'family fun' day events for over 400 clients and their families. Additionally, we are setting up a client advisory group to consult with for programme design and delivery. These achievements are in line with phase one of our SAP ambitions, which seeks to expand out of South East England, build partnerships with other key players in the UK refugee sector, seek opportunities to increase client voice including through refugee led advocacy and diversify and secure sustainable funding, whilst prioritising the IRC's five outcome areas - economic empowerment, safety, education, power and health.

Expansion of UK RAI programmes

In FY22, IRC UK delivered direct services to 525 educators through our education programme, 104 clients through our economic empowerment programme, 298 clients through our refugee integration services and 115 clients through our Ukraine response programme. Our very first project, RISE, has expanded from delivering integration and economic empowerment to resettled Syrian Refugees in South East England to all categories of refugees, including Afghans and Ukrainians across England. The Ukraine response project, which provides employment and integration support services to Ukrainian clients, was launched in August 2022 and delivers these services across England. Thanks to Amex funding, our economic empowerment project has been extended for another 2 years. Eligible clients to this project now include asylum seekers, making it the first such UK RAI project.

Increasing client voices through refugee-led advocacy

Clients have been at the centre of our services ever since we started delivering direct services to refugees and vulnerable migrants in the UK.

Our leadership development programme aims at increasing clients' leadership skills and enables them to become leaders within their communities, develop self-advocacy skills and meet local, national and international leaders to express their views on the services they receive. Our leadership training clients have participated in national evaluations on resettlement programmes run by IRC partners such as the Independent Commission for Aid Impact (ICAI) which scrutinises UK aid spending on official development assistance (ODA) funding for refugees in the UK. IRC UK leadership training clients were consulted by ICAI to put forward their views on ODA through focus groups. IRC UK clients also contributed to the preparation of the IRC report [From harm to home](#) which provided recommendations to the UK

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Government on strengthening refugee resettlement and integration in the UK. IRC clients were also among the key speakers at the launch of the report in Parliament alongside IRC UK's Executive Director. IRC clients who are part of the leadership training group have met both the IRC President and CEO and the IRC Senior Vice President for Europe to discuss IRC UK services as well as learning about their leadership journeys.

In addition to the training, IRC UK is setting up a refugee advisory group whose members will be recruited from refugee and migrant communities and trained on how to contribute to IRC's advisory work.

Diversifying and securing sustainable funding and partnership building

At the centre of successful programme design and delivery is the availability of sustainable funding. In FY22, UK RAI received internal funding to respond to the Ukraine crisis by supporting Ukrainians refugees in the UK, as well as an extension to existing funding from external donors to support refugees with employment and integration services.

UK RAI has maintained our existing formal and informal partnerships and developed new partnerships with different refugee-supporting agencies and local authorities to enable client referrals to services. In FY22, we collaborated with over 50 new partners, mostly in new areas, and as IRC's influence in the UK refugee sector continues to increase, more and more actors consider us to be a key organisation for partnership building.

Spotlight on UK RAI education programme

We delivered our very first education sessions to teachers in May 2022, building their capacity to support refugee children in their schools and since then have supported staff in over 250 schools throughout England, indirectly reaching over 2,500 refugee students. The need for support is evidenced by an already full training schedule for most of 2023 and as the year progresses, we will look to see how we can expand the programme to continue to meet the growing needs of schools in England.

DELIVERING CHANGE FOR OUR CLIENTS

INTRODUCTION

The advocacy and policy team in the UK brings IRC's frontline expertise and experience to decision-makers in the UK, where we work together with both Parliament and Government in strengthening the UK's policies and responses to crises and conflicts around the world.

With a globally fraught environment, where both protracted crises and new conflicts erupt, we have witnessed a period of increased humanitarian need and large numbers of people displaced from their homes. This has a particular impact on women and girls.

Our work remains important as ever as we strive to deliver change for our clients across the globe.

CRISES

In 2022 the IRC focused its UK advocacy on the countries that are facing the most acute humanitarian crises, as identified by its annual [Watchlist](#) report, where interventions by the UK could have the highest impact.

Country highlights of this work include:

AFGHANISTAN

Since the crisis in Afghanistan erupted in August 2021, we've been working with IRC Afghanistan team to share evidence and analysis from our humanitarian programmes with the Foreign, Commonwealth and Development Office (FCDO), Parliament and with the Prime Minister's foreign affairs team in order to inform the UK Government's response. As part of this work, we have continuously briefed Parliament's International Development and Foreign Affairs Select Committees, All Party Parliamentary Groups, and Shadow frontbench teams which encouraged the Government to continue to lead international efforts to respond to the crisis by co-hosting the UN pledging conference for Afghanistan earlier this year, where recognition of the importance of reviving the economy was central to the discussion. We have also produced new policy papers on the solutions to the economic crisis in Afghanistan, which contributed to unlocking some of the operational barriers to programme scale up, such as access to banking services.

EAST AFRICA

Ahead of the G7 Foreign Ministers meeting, we launched [Hunger fallout: How the G7 can prevent the war in Ukraine from exacerbating the global hunger crisis](#), outlining recommendations to prevent acute hunger and famine, scale up proven interventions, investing in gender and climate sensitive food security while strengthening humanitarian diplomacy and ending impunity. This helped raise the profile of the crisis unfolding in East Africa, and helped galvanise action from the UK Government and other global donors.

SYRIA

In preparation for the 2022 cross border vote, IRC UK distributed a joint letter signed by 32 NGO leaders calling for renewal of the UNSCR to senior FCDO decision makers and relevant Parliamentarians. The UK Mission in New York referenced this letter specifically as being helpful to highlight the challenges with lack of humanitarian access and endorsed the recommendations in the letter.

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SPOTLIGHT REPORT: WATCHLIST

Launching the annual [Watchlist](#) in Parliament, where high profile MPs and Peers, dropped in to discuss the evidence and analysis with our team of experts. We delivered private briefing sessions to parliamentary committees, where IRC experts spoke directly to policymakers about the global challenges highlighted in the report and what the UK Government can do to respond.

WOMEN AND GIRLS

The IRC continues to advocate for gender equality for our clients and a feminist approach to humanitarian crises, focussing on promoting prevention, strengthening responses to gender-based violence, and supporting partnerships with women led organisations.

Highlights from the last year include:

PREVENTING SEXUAL VIOLENCE IN CONFLICT INITIATIVE (PSVI)

Throughout 2022, we have worked closely with the UK Government on their PSVI campaign, including on ensuring a successful PSVI Summit hosted in November in London. We joined the FCDO's PSVI Steering Board Group, chaired by FCDO Minister Lord Ahmad, and attended meetings on the issue at Wilton Park and in London with senior officials.

In July, we co-hosted an event with the All-Party Parliamentary Group (APPG) on Women, Peace and Security (WPS) and APPG on PSVI, to continue inform the UK's PSVI campaign. The event highlighted the need for quality funding to women's rights organisations, the need for GBV prevention, and the importance of the UK leading on gender equality initiatives. Following the event, IRC was invited to contribute an article to the FCDO Association Magazine featuring recommendations for the UK on its PSVI Campaign and Summit.

At the PSVI summit, the IRC's CEO and President, David Miliband, participated in the opening plenary session on how to strengthen the global response to conflict related sexual violence, which the UK Foreign Secretary chaired and who welcomed IRC as a key partner. The Summit's Declaration reflected a number of IRC's recommendations, including clearer definitions of conflict related sexual violence, emphasising the importance of prevention, strengthened language on the role and funding of women-led organisations, and an explicit commitment to reviewing progress.

SPOTLIGHT REPORT: WHY NOT LOCAL

We launched our annual report on gender-based violence with the FCDO and think tank [Development Initiatives](#) on International Women's Day in March. The report titled, '[Why Not Local: Gender-based violence, women's rights organisations, and the missed opportunity of COVID-19](#)' brought forward the latest quantitative findings on global humanitarian funding for gender equality and highlighted the continued lack of funding to local women's organisations.

WHAT WORKS

The IRC launched the second iteration of a ground-breaking international partnership to scale up innovative best practice to prevent violence against women and girls. The 'What Works: Impact at Scale' programme is a new seven-year programme, funded by the UK government. The IRC is leading a consortium with [Raising Voices](#), [Social Development Direct](#) and **CARE International** to systematically design, implement and rigorously evaluate a range of approaches to scaling up violence prevention efforts, translating proof-of-concept evidence into robust, largescale programmes and strategies; as well as designing, piloting and testing

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new theory-driven violence prevention approaches. This year, What Works launched a number of policy and evidence briefs, including one on preventing conflict related sexual violence at the PSVI conference.

FUTURE OF UK AID

The IRC is a member of the Aid Alliance, which works to build support for UK aid by working with both politicians and the public in highlighting the impact of aid. Activities have included joint letters to the FCDO and Treasury, and Prime Minister, ahead of budget statements, as well as local community groups setting up stalls across the UK to speak directly to the public about what UK aid delivers.

We have also continued to work directly with Parliamentarians in making the case for high-quality, high-impact UK aid, including through the provision of provided oral and written evidence to the International Development Committee and Independent Commission for Aid Impact's inquiries into the use of UK aid funding to host refugees within the UK. Alongside regular sharing of parliamentary briefings, we have utilised these opportunities to make the case for poverty-focused ODA that is targeted where needs are highest and impact strongest: fragile and conflict affected states.

RESETTLEMENT, ASYLUM AND INTEGRATION (RAI)

IRC is working with policymakers, partners, and our clients to improve resettlement, asylum, and integration policies to strengthen the UK's response to forced displacement. More people than ever before – [over 100 million](#) – have been forced to flee their homes due to violence, oppression and other economic, social, or climatic shocks. Priorities for the response include calling for an expansion of resettlement programmes such as the UK Resettlement Scheme and the Afghan Citizens Resettlement Scheme, as well as increased and tailored support for refugees and asylum-seekers as they seek to integrate in their new communities. The IRC also supports the strengthening and reforming of current asylum policies so as to ensure the rights of asylum seekers are upheld.

This has been the first year of IRC UK's RAI work which has seen several achievements. Throughout the year, we have built strong relationships with the Home Office and Parliament. In June, we submitted our petition on the UK Government's response to refugees fleeing the crisis in Ukraine to the Home Office and held a parliamentary event with some of our clients during Refugee Week, where we had almost 30 MPs and Peers from across parties attend. On the anniversary of the change in government in Afghanistan in August, we reached out to Parliamentarians to share the current challenges facing the Afghan resettlement scheme, with a number of Parliamentarians sharing our content on their social media. IRC has also publicly pushed back against a host of deterrence measures, including the Rwanda Plan, by highlighting in media and Parliament the challenges associated with this scheme.

IRC has also engaged the Government on issues of crucial importance, such as the swift provision of identity documentation, which resulted in the majority of our clients receiving their Biometric Residence Permits after experiencing delays. These permits enable them to prove their immigration status and help verify their right to work. Lastly, IRC has sought to support sector efforts by joining campaigns such as 'Lift the Ban' for asylum seekers on the right to work and the Families Together Coalition which supports family reunion for refugees.

IRC PARTNERSHIPS

Through our partnership with the Royal United Services Institute (RUSI) where we published a [collection of essays](#), we held a roundtable with the FCDO's senior leadership team to discuss

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how the essay collection can contribute to the Foreign Secretary's priorities and vision for the UK's global role.

As well as sharing IRC's priorities at the Labour Party Conference, we worked with the think tank Bright Blue to host a panel discussion on international crimes and accountability at the 2022 Conservative Party Conference. On the panel, we were joined by the new chair of Foreign Affairs Select Committee, a leading global expert in gender-based violence and Times foreign affairs journalist.

We also worked with the prominent foreign affairs think tank, Chatham House, where we secured two events for IRC's President and CEO, David Miliband, to discuss the Afghanistan crisis and UK's foreign policy in a fractured world. We also worked with them on a podcast where our Afghan Country Director and one of IRC's experts discussed the themes of the Watchlist report.

SUPPORT FOR OUR WORK

We remain extremely grateful to our generous philanthropic partners who have helped the IRC to sustain and grow our work around the world over the last year.

The war in Ukraine was a call for action from the global community, and we were humbled by the response from our IRC supporters. We were able to help our colleagues provide emergency support including cash assistance to thousands of families, largely women and children. The IRC has established teams in Ukraine, Poland and other neighbouring countries, ready to welcome those fleeing Ukraine. Members of The Fifty-One have been steadfast in their commitment to support all areas of the IRC's work despite the number of crises taking place.

The Building a Better Tomorrow project supported by The Saïd and Asfari Foundations and a group of dedicated philanthropists entered its final year of implementation. The project supports Syrian refugee children in Lebanon with education, vocational training and protection support. We are thankful for the Foundation's flexibility and partnership during another year of challenges in Lebanon.

We have continued to develop our connections with organisations within the philanthropic sector who have galvanized support for the IRC amongst their networks. These partnerships have taught us the importance of highlighting our innovative and client-focused approach further.

Our partners kindly supported our first UK Aid Match Appeal, 'Protecting Milestones', dedicated towards our malnutrition project in Nigeria. This project will give parents and healthcare providers the tools they need for children to reach crucial developmental milestones.

Lastly, we look forward to working with current and new partners in the year ahead where we remain focused on the needs of the clients we are proud to support.

We are particularly grateful for the support of the following philanthropic individuals as well as others who wish not to be named:

- Bernie Denis
- Bill and Adriana Winters
- Chris and Caroline Palow
- Cressida Pollock and Daniel Luhde-Thompson
- Eric Salama
- Francesco Garzarelli and Elena Ciallié
- James and Hiroko Sherwin
- John and Catriona Stares
- Nick and Andrea Kukrika
- Peter Jackson
- Peter Sands and Betsy Tobin
- Rasha Mansouri Elmasry and Hassan Elmasry
- Riccardo Riboldi
- Robby Walker
- Scott and Claire Mackin
- The Gulab Jamun Charitable Trust
- Toby and Regina Wyles Charitable Trust

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In 2022, our corporate partners have shown once again their commitment to ensuring those affected by humanitarian crises are able to access health care, livelihoods support, cash assistance, education, as well as enabling us to respond quickly in emergency situations.

Corporate Partners:

- Bolt
- Charities Aid Foundation
- Charities Aid Foundation American Donor Fund
- Citi Foundation
- Citigroup Foundation
- Coutts
- GSMA Mobile for Development Foundation
- Lloyds Bank Foundation for England & Wales
- London Stock Exchange Group Foundation
- National Philanthropic Trust
- Neptune Energy
- Osborne Clarke
- Pearson
- Standard Chartered Foundation
- The Alstom Foundation
- Trafigura Foundation
- UBS Optimus Foundation
- Unilever

Citigroup Resilient Futures

Our flagship partnership with Citi Foundation continues to go from strength to strength and has now supported over 5,100 young people on the way to employment in seven countries and 4 continents.

With global travel restrictions easing, we were able to take our Citi stakeholders to visit Resilient Futures in Lebanon and meet our clients in person, hearing first-hand the difference the project has made.

When the Ukraine crisis struck, our corporate partners mobilised and surpassed all expectations with their support. Citi Foundation, the Trafigura Foundation, Neptune Energy, Bolt, the London Stock Exchange Group Foundation, Pearson and UBS Optimus Foundation all made generous contributions to our emergency appeal, helping to enable the IRC to be one of the first to respond on the ground.

We are so delighted to have such wonderful trust and foundation partners and express our sincere thanks to every single one of you. You help children recover from malnutrition and give them the best chance at life through early childhood development and education, as well as improving the health and wellbeing of families across the world, particularly those affected by crisis.

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- Alborada Trust
- Alcoa Foundation
- Alstom Foundation
- Asfari Foundation
- Bainum Foundation
- Barbour Foundation
- Belron Ronnie Lubner Charitable
- Bernard van Leer Foundation
- Bridgewater Charitable Trust
- Bryan Guinness Charitable Trust
- Calpe Trust
- Cartier Philanthropy
- Cheruby Trust
- CHK Foundation
- Citi Foundation
- COVID-19 Global Impact & Innovation Fund
- Dagleish Trust
- Dickety Family Trust
- Ex Corde Trust
- Green Room Charitable Trust
- GSMA Mobile for Development Foundation
- Hasil Foundation
- Henhurst Charitable Trust
- Hugh Symons Charitable Trust
- Intouch Global Foundation
- Jacobs Foundation
- James Percy Foundation
- Khalsa Aid
- KLA Foundation
- LBM Jem Charitable Trust
- Malala Fund UK
- Mistral Stiftung
- Mondelez
- Monteverde Charitable Trust
- O'Neill Family Trust
- OAK Foundation
- ORR Mackintosh Foundation
- R G Hills Charitable Trust
- RELX Group
- Rest-Harrow Trust
- Rhododendron Trust
- S M B Trust
- Saïd Foundation
- Seneca Trust
- Sightsavers
- Standard Chartered Foundation
- The Children's Investment Fund Foundation
- The Zennor Trust
- Tisbury Telegraph Trust
- Touton S.A.
- Tula Trust
- Unilever
- Vovos Better World Fund
- Waterloo Foundation

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Thanks to the support of Cartier Philanthropy we were able to support the re-settlement and integration of Afghan families in the US.

Thanks to OAK Foundation, we were able to respond to the Ukraine crisis to meet urgent needs.

Thanks to support from Khalsa Aid International, we were able to grow our UK programme and provide refugees in Southeast England with employment support.

SUPPORT FOR OUR WORK: Institutional partnerships

We continued to strengthen our relationships with government donors and institutions in 2022. In addition to supporting the IRC's programmes in some of the world's most complex crises, many of these partnerships allow collaboration in thought leadership on the world's most pressing humanitarian problems.

EAST AFRICA: ETHIOPIA

Humanitarian needs in Ethiopia are steadily increasing as communities face multiple and simultaneous crises, including protracted and new conflicts, food insecurity, floods, drought, and desert locusts. An estimated 26 million people required humanitarian assistance in 2022, including 4.5 million people who are displaced across the country, of which more than 2 million people are living in camps or camp-like settings.¹

In 2022, Irish Aid granted €6million to IRC through the Emergency Response Mechanism (ERM). The ERM is designed to address country wide emergency needs, with a particular focus on protection, water, hygiene and sanitation, health, nutrition, food security and livelihoods, emergency shelter/non-food items, education in emergency and multipurpose cash assistance response to conflict-displaced and drought affected people.

The funding from Irish Aid complements the work funded by ECHO, with emergency interventions and support being delivered entirely by local partners on the ground. These interventions are designed through multiple community consultations, including focus group discussion, key informant interviews and other primary and secondary data collection, where project activities and response strategies are based on community inputs. A few examples of these interventions funded by Irish Aid include:

- Drought and conflict affected people have improved access to safe and sufficient drinking water supply and sanitation and adopt safe hygiene practices.
- Conflict and drought affected households received core relief items such as emergency shelter and non-food items kits.
- Drought affected households protect their core local cattle breeding and productive assets
- Children and pregnant and lactating women have access for community-based management of acute malnutrition services

Through Irish Aid funding, an **estimated 355,401 individuals** will receive support under the ERM over the course of the project.

WEST AFRICA: CHAD

The humanitarian situation in Chad is complex, with ever-growing needs caused by a combination of natural and man-made humanitarian crises. An estimated 6 million people, 36% of the country's population, need humanitarian aid in 2022, suffering primarily from the consequences of intercommunal violence, displacement, food scarcity, floods, and epidemics. Their needs include food security, nutrition, health, water, hygiene and sanitation, protection, education, shelter, and non-food items. Violence and conflict in neighbouring countries have triggered movement of refugees and asylum-seekers (around 574,000), with more than 381,000 persons currently internally displaced. Civilians are also victims of internal conflicts between communities, and due to the scarcity of resources and lack of infrastructure, there is limited capacity to assist the displaced. Recent flooding, exacerbated by the effects of climate change on the Sahel, has affected nearly 1.4 million people in 16 of the country's 23 provinces.

To help meet the needs of some of Chad's most vulnerable populations, the IRC has been implementing two projects respectively in the Lac, Guéra and Wadi-Fira regions of the country with funding from the Agence Française de Développement (AFD) since late 2019.

The €10 million ADELAC project responds to the needs of young children aged 0-14 years, and of their parents or caregivers, in the areas of primary and reproductive healthcare, early childhood development, school enrolment, gender-based violence case management, and literacy. It aims to reach 32,709 clients (24,464 female and 8,245 male) by the time it ends in March 2024. IRC leads the consortium including international NGOs COOPI and Initiative Développement and local partner PADIÈSE. In 2022 the project was able to, among others, case-manage 529 gender-based violence cases by referring survivors to follow-up services (medical, psychosocial, and legal), and enrol 2,776 school-age children (1,348 girls and 1,428 boys) into catch-up classes. To encourage young female learners, the 150 best girl students in 14 schools supported by the project received school material prizes at the end of their academic year.

The €5 million PROGESAN project responds to acute needs around child and maternal mortality: according to a 2019 survey, one in eight children in Chad dies before reaching the age of five due to infectious diseases such as malaria, pneumonia and diarrhoea, with malnutrition being a major contributing factor. The IRC-led consortium includes national partner ASTBEF and academic institutions. The project focuses on sexual and reproductive health, including primary healthcare provision, protection, and awareness-raising on behaviour change around harmful practices. It aims to reach 78,279 clients by supporting 21 health centres (5 of them in refugee camps) by October 2023 through the provision of midwives to the centres, offering free care to pregnant women and children under 5 years of age, training local healthcare providers in reproductive health, and equipping and stocking health facilities.

The PROGESAN project has exceeded its target for children under 5 years of age registered for curative consultations. Through this project, IRC found that awareness-raising within communities has contributed to behaviour change, resulting in greater demand for family planning and the reduction of forced child marriages. In parallel, life skills sessions organised with 255 "Girl Shine" girls have created greater awareness of the sexual and reproductive health services that the project offers. Lastly, the participation of academic partners, Columbia University and the University of Ndjama, enabled the consortium to more effectively identify barriers to free access to health services, and involve community actors in advocacy around them.

GREAT LAKES: CAR

The scale of humanitarian needs in the Central African Republic (CAR) has increased with the upsurge in armed conflict over 2021. The number of people in need of humanitarian assistance and protection increased by 16% in 2022 compared to the previous year, reaching a staggering 3.1 million people: 63% of the population.^[1] The combined impact of insecurity, economic downturn and COVID-19 have increased food insecurity. Gender-based violence (GBV), in particular sexual violence, has also increased. The political and security situation remains volatile.

The Swedish International Cooperation Agency (Sida) funding has enabled the IRC to reach the most vulnerable conflict-affected people in CAR across three programme areas: health, protection, and economic wellbeing. Outcomes of the project were selected based on their newly developed country Strategy Action Plan and the potential for cross-sectoral complementarity. For example, protection and health outcomes address the most acute threats to vulnerable groups, while economic wellbeing addresses the root economic causes of vulnerability to health and protection threats.

Through this programme IRC has reached over 8,000 individuals through GBV awareness-raising activities, with 100% of women and girls surveyed reporting knowing where to go for assistance if they experience violence. The Supporting Adolescents and their Families in Emergencies (SAFE) component has been particularly successful in contributing to safe and supportive environment for adolescents. Additionally, more than 2,200 children have received health care services for malaria, diarrhoea or acute respiratory infections, and 90,000 new outpatient consultations are planned to take place by March 2023.

This critical support has been provided and adapted using the flexibility of the Programme Based Approach. This approach is highly welcomed in humanitarian crisis such as CAR, as it allows us to adapt programming based on the changing needs. In CAR, this made it possible for IRC to respond to crisis in Bamingui-Bangoran prefecture when no other protection actors were present, as well as in Ouham Pendé prefecture.

^[1] OCHA, Situation Report, January 2022.

MENA: SYRIA

The IRC implemented its first Ministère de l'Europe et des Affaires étrangères (French Ministry of Foreign Affairs) funded grant in the Middle East and North Africa (MENA) region in 2021/22. The €500,000 grant aimed to enhance the physical, mental and legal safety of internally displaced people (IDPs) and returnees in Northeast Syria. During the grant IRC delivered protection services in Northeast Syria's Al Hasakeh, Ar-Raqqa, Deir ez-Zor and Kisreh governorates, Al Hol camp, and informal settlements. The IRC reached 14,132 (7,412 women, 6,720 men) individuals mitigating threats to their mental, physical, and legal safety.

A foundational intervention of this project was the ongoing monitoring of individual protection needs and community protection risks, producing high-quality protection analysis reports and support responsive to specific needs. Protection monitoring teams, consisting of both male and female staff to ensure access to all communities and groups, undertook 2,137 protection assessments.

IRC's protection case management team delivered services to 543 people at risk including people living with a disability, the elderly, and persons with psychological and chronic illnesses. Caseworkers used basic helping techniques such as psychological first aid while assessing needs and concerns and by listening and comforting clients. Furthermore, the protection team

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facilitated 750 (417 women, 333 men) referrals of identified at-risk individuals to service providers, with a 100% success rate in all referred beneficiaries receiving access to support.

The IRC legal team delivered 3,668 legal awareness-raising sessions and 424 legal return messages to 8,491 (4,893 women, 3,598 men) Syrian IDPs, Iraqi Refugees, and beneficiaries from the host community, focusing on the importance of civil documentation and Housing, Land and Property documents in Al Hol camp, and informal settlements. Finally, mobility devices and care kits were distributed to 1,267 (621 women, 646 men) persons with disabilities and the elderly.

As donor focus has started to shift to other conflicts and emergencies it is important that the IRC continues to diversify its funding sources in Syria. This project has been a good example of that and its successful implementation will hopefully enable the IRC to access further French government funding in the coming financial year.

ASIA: PAKISTAN

Balochistan is the most economically deprived region of Pakistan, with over 70% of the population living in poverty. Long-standing political conflicts and recurring natural disasters (the last of which the floods that impacted the country in the summer 2022) created a chronically unstable environment, with most of the population living in small and dispersed rural settlements with no access to basic services, including education.

Despite government and UN-led initiatives, by 2019 70% of Balochistan school-age children were out of school. The lack of basic services and livelihoods opportunities is compounded by extreme gender inequalities, and women and girls face widespread discrimination and marginalisation in their efforts to gain access to and control over services and resources.

In this context, the Teach and Educate Adolescent Girls with Community Help (TEACH), funded under the FCDO Girls Education Challenge stream, set the ambitious goal to bring out-of-school girls back to formal education and provide them with the means for their social and economic empowerment both in their communities and within their families. Following a long but productive inception phase, at the time of the start of the implementation, COVID-19 hit the world, dramatically changing social interactions, including well-established teaching and learning methodologies. COVID-19, with related lockdowns, closures and widespread feeling of insecurity of social contact required the whole project implementation strategy to be revised to cope with the new reality, including through the provision of Personal Protective Equipment and Infection Prevention and Control sensitisation.

To navigate the existing challenges while ensuring quality education services, TEACH shifted to a blended learning approach. Home-based classes for small groups of students were established at community centres or family houses, and face-to-face lessons were coupled with remote learning by means of radio lessons and WhatsApp recordings. Related implementation issues such as radio signal in remote areas, availability of radio devices or girls' access to mobile phones were proactively tackled, and traditional gender norms were challenged through a comprehensive sensitization and communications strategy targeting families, communities and authorities.

Following the FCO-DFID merger and subsequent FCDO budget review in late 2020, TEACH had reduced its budget by 15%, which limited the project's target ambitions and required a new redesign of the intervention's logic. Despite this, classes continued, integrated by tailored financial literacy vocational training activities to support girls' economic empowerment as well

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as advocacy and protection actions to ensure girls' psychosocial wellbeing and stimulate self-reflection on girls' education and role in family and society.

While entering in the final months of implementation, the project could eventually showcase the results of years of efforts. The end-line assessment, presented to FCDO showed tremendous improvements in literacy (with girls' score improved by 42% compared to baseline data) and numeracy (scores improved by 39%) results. Most important, to date the TEACH accelerated learning programmes have allowed almost 12,000 out-of-school girls to reenter the formal education pathway consistently with their age and knowledge, and with the full support of their families and communities.

LATIN AMERICA: VENEZUELA AND COLOMBIA

Venezuela's prolonged economic, political and security crisis, which has led to hyperinflation, power outages and food and medicine shortages, has resulted in a migration crisis affecting more than 6 million people, with Colombia as the largest host country for Venezuelan refugees and migrants. The crisis of Venezuelans in host countries is primarily one of access to services. For transit travellers, protection risks along the migration route have been exacerbated by numerous influences such as natural disasters, armed conflicts, xenophobia and discrimination, making integration even more difficult.

Given the multidimensional nature of the crisis, the intervention supported by the Swedish International Cooperation Agency (Sida) provided an integrated humanitarian response by delivering Sexual and Reproductive Health services and Gender Based Violence prevention and response programmes in both countries. In Colombia, IRC was able to reach more than 12,000 Venezuelan refugees and migrants and vulnerable host community members. In Venezuela, more than 13,700 vulnerable people were reached.

The use of the Programme Based Approach (PBA) has given the teams time and flexibility to evaluate strategies and adapt to contextual changes and enabled them to reach more people with needs-based services. The PBA increased the IRC's capacity to support survivors of violence against women, as assistance could be tailored to the specific needs of each case, resulting in an appropriate response that promoted the well-being of the target population. As migration dynamics evolved, more Venezuelans are returning to their country of origin, increasing the number of people in transit, for example in Ipiales (Nariño). This required an adaptation of the socialisation strategies and delivery of activities. Thanks to the flexibility of the PBA, increased efforts could be made to improve the capacity of IRC and partner staff.

IRC worked with local partner organisations with extensive experience in providing humanitarian aid for Venezuelan migrants, which helped to increase the scope and quality of programmes. In Colombia, our local partners Corporación Organización Minuto de Dios (COMD) and Fundación de Promoción Integral y Trabajo Comunitario Corazón de María (PROINCO) work in the border areas of Norte de Santander (border to Venezuela) and Nariño (border to Ecuador). In Venezuela, IRC worked with six partner organisations, Asociación Larense de Planificación Familiar (ALAPLAF), Asociación Venezolana de Servicios de Salud de Orientación Cristiana (AVESSOC), Fundación Primeros Auxilios LUZ Paul Rene Moreno Camacho (PALUZ), Asociación Civil Red de Casa Don Bosco (RCDB), Observatorio de Investigaciones Sociales en Frontera (ODISEF) and Asociación Civil Acción Zuliana por la Vida (AZUL+) strengthening their capacities to provide comprehensive services in the states of Tachira, Zulia, Lara, Carabobo and Caracas.

SUPPORT FOR OUR WORK: Institutional grant-funded activities

Framework agreements & partnerships

Sida Humanitarian Framework Agreement

Since becoming a strategic humanitarian partner for Sida in 2011, our Humanitarian Framework (HFA) partnership has continued to grow providing valuable funding that enables IRC and our partners to deliver life-saving humanitarian assistance in the world's worst humanitarian crises. The IRC remains hugely appreciative of Sida's long-term partnership to support our life-saving work around the world.

In 2022, Sida funding has supported IRC programmes in 14 countries: Burkina Faso, Cameroon, Central African Republic, Chad, Colombia, Ethiopia, Libya, Mali, Myanmar, Nigeria, South Sudan, Syria, Venezuela and Yemen. This year also includes a commitment to support multi-year humanitarian programming in Mali, Nigeria and South Sudan. To maximise the impact of our humanitarian programming with Sida funds, we have continued to use the Programme Based Approach (PBA) in all country projects. This 100% flexible funding contributes to the goals set out in the country Strategy Action Plan, and provides greater flexibility as opposed to funding a fixed set of activities. This allows us to implement humanitarian interventions that are responsive and adaptive to the evolving environment and needs of the target populations. Alongside our humanitarian response in these countries, Sida also provides support to IRC to host the Lebanon Humanitarian INGO Forum, an independent platform for INGOs to collectively advocate, coordinate and engage in the response to address the needs and promote the rights of the most vulnerable people affected by the Syria crisis. This year, Sida has also extended its support to IRC as host of the Libya INGO Forum, an independent platform which enables a cohesive voice and positioning, and coordination of humanitarian aid and access for the Libya humanitarian response.

The Sida-funded Rapid Response Mechanism (RRM) continues to be a key source of funding for IRC's emergency response. The RRM provides pre-positioned funding for IRC to respond to sudden onset emergencies. This funding is the backbone of IRC's larger-scale emergency response capacity. In 2022, Sida funds have supported life-saving responses following the devastating flooding in Pakistan, providing communities in Balochistan and Sindh with access to mobile health teams for health and nutrition screening and treatment, as well as cash transfers to help meet their urgent household needs. The RRM has also helped IRC to support drought affected communities in Ethiopia with clean water, access to healthcare and multipurpose cash transfers for people affected by food insecurity in South Sudan, as well as supporting people displaced by violence in Burkina Faso.

Sida continues to fund an IRC project to build the skills of frontline staff in complex environments in humanitarian negotiation and humanitarian access management, ultimately ensuring we can reach the most vulnerable and hard to reach populations. In the first year of the project, new and revised internal guidance has been developed for both humanitarian access management and humanitarian negotiation. To further deepen knowledge and quality in our programming, this year Sida is also supporting an innovative pilot project in Nigeria which is improving access to quality education for conflict-affected children through locally developed EdTech solutions. Protection for crisis-affected people is a core component of all IRC humanitarian responses and a strategic priority for Sida, therefore Sida has also chosen to

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support a project which will ensure frontline protection actors have improved knowledge, skills, resources, and capacity for how to organise and analyse data for a more in-depth understanding of the protection risks present in their context and to inform collective strategies towards protection outcomes. This project is further testing and rolling out the Protection Analysis Framework which was jointly developed by IRC with the Danish Refugee Council (DRC), in collaboration with the Global Protection Cluster (GPC).

Irish Aid Strategic Partnership

IRC is delighted to have renewed its Strategic Partnership with Irish Aid for a further three years. The 2022-2024 programme, responding effectively and with accountability to women and girls experiencing gender-based violence (GBV) in humanitarian settings, builds on more than six years of working in partnership with Irish Aid to address GBV in emergencies. Our previous agreement ended in December 2021, successfully delivering high quality protection and empowerment programming to women and girls in some of the world's most challenging humanitarian contexts, despite the major challenges posed by the COVID-19 pandemic. In addition to reaching over 130,000 community members, primarily women and girls impacted by protracted crises in East Africa, this three-year partnership with Irish Aid worth nearly €4.8 million, enabled us to respond to acute emergencies in eight different contexts from Cyclone Idai in Zimbabwe to post-electoral conflict in the Central African Republic. Through a unique and holistic framework approach, country programming was reinforced by policy and advocacy activities including compiling new evidence on the lack of funding for GBV prevention and response, and advocating for its prioritisation from the onset of every emergency. Learning activities also meant that over 100 staff from across Asia, Africa, the Middle East, Latin America, Europe and the US shared programmatic learning and best practice on women's protection and empowerment.

Our new partnership with Irish Aid replicates this successful model including pre-positioned funds which can be accessed quickly to put in place emergency response GBV services. In addition, the IRC continues to deliver programming for women and girls in longer-term humanitarian settings in Kenya, Somalia, Ethiopia, South Sudan and Burundi. This new partnership incorporates aspirations held by both Irish Aid and IRC to work increasingly through local partners, striving for 20% of annual country programme budgets by the third year to reach local women's rights organisations. In this first year of the new partnership, Irish Aid funding has also helped IRC deliver essential GBV services in Pakistan, protecting women and girls impacted by the devastating floods.

Disasters Emergency Committee

The IRC became a proud member of the Disasters Emergency Committee (DEC) in 2021. This comes at a critical time when the devastating combination of conflict, economic turmoil caused by COVID-19, and climate change is seeing an increase in humanitarian needs globally, and a record number of displaced people. The IRC has already joined with the DEC and member agencies to support three hugely successful appeals, raising funds in the UK to meet the critical needs of crisis affected communities through the Afghanistan Crisis Appeal, the Ukraine Humanitarian Appeal, and the Pakistan Flood Appeal. The generous response of the British public, FCDO and other supporters to these DEC Appeals has led to more than £17 million allocated to the IRC's humanitarian responses.

Complementing the IRC's humanitarian response in these three acute crises, funds raised with the DEC enabled IRC to support more than 19,000 Afghans with a range of services including

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winterisation assistance to improve safe shelter during the harsh winter, and a cash assistance programme to help meet basic household needs. Funds raised with the DEC have also supported our life-saving response to those displaced by conflict in Ukraine, providing more than 29,000 individuals with multipurpose cash so people could meet their immediate basic needs with dignity and avoid the use of negative coping strategies. When floods devastated Pakistan in 2022 leaving millions in need of urgent help to survive, the IRC was able to provide immediate life-saving support including access to clean drinking water, access to safe and effective primary healthcare, and access to mental health and psychosocial support thanks to its membership of the DEC.

Foreign, Commonwealth and Development Office (FCDO) Commercial Contracts

We are pleased to have completed the inception phase for three FCDO commercial contracts.

1. What Works to Prevent Violence: Impact at Scale, £45m, 2012-28
 2. Education Research in Conflict and Protracted Crisis (ERICC), £15.8m, 2021-24
- Ensuring Quality Access and Learning for Mothers and Newborns in Conflict-Affected Contexts (EQUAL), £7.9m, 2021-26

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Reference and administrative details of the charity

Trustees	Dr Titilola Banjoko (Chair) Kemal Ahmed Najwa Al Abdallah Sir Hugh Bayley Alistair Burt (External Relations Committee Chair) Ciaran Donnelly Francesco Garzarelli (Audit and Governance Committee Chair from 2 March 2022) Ian Barry (Audit and Governance Committee Chair) (to 30 November 2021) Jacqueline Muna Musiitwa (to 30 November 2022) Lynette Lowndes (Safeguarding Committee Chair) Kathryn Ludlow (People and Culture Committee Chair) Huey Nhan-O'Reilly Cressida Pollock Richard Winter Noelia Serrano (from 7 July 2022)
Executive Director	Laura Kyrke-Smith
Company secretary	Naima Siddiqi
Registered office and principal operating address	100 Wood Street London EC2V 7AN
Company registration number	3458056 (England and Wales)
Charity registration number	1065972
Auditor	Crowe U.K. LLP 55 Ludgate Hill London EC4M 7JW
Bankers	National Westminster Bank plc Cavell House 2a Charing Cross Road London WC2H 0PD Standard Chartered Bank 1 Basinghall Avenue London EC2V 5DD

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Solicitors

Bates Wells
10 Queen Street Place
London EC4R 1BE

DLA Piper
160 Aldersgate Street
London EC1A 4HT

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Governance, structure and management

Constitution

International Rescue Committee, UK (IRC UK) is constituted as a company limited by guarantee (Company Registration No 3458056) and is registered for charitable purposes with the Charity Commission (Charity Registration No 1065972). Its governing document is the Memorandum and Articles of Association.

The relationship between IRC NY and IRC UK is governed by a Framework Agreement, which covers matters relating to programmes, funding, governance, intellectual property and other legal affairs.

Liability of members

In the event of the charitable company being wound up, IRC NY, as the company member, is required to contribute an amount not exceeding £1.

Board of Trustees

Members of our Board of Trustees are the charity's trustees and also act as company directors. They are responsible for overall governance in accordance with the provisions of the Companies Act 2006 and Charities Act 2011. Each member has a duty to act in a way to promote IRC UK's purposes.

In September 2022, the Board of Trustees adopted a new term rotation policy taking into account guidance from the Charity Commission and examples from peer organisations. The new policy states that Board members may serve up to two three-year terms. At the recommendation of the People & Culture Committee, the Board may vote to keep a Board member (who wishes to stay) for a third term of one or maximum two years. All Board members must rotate off the board after 8 years. IRC NY has a right to a representative on the IRC UK Board and that individual (currently Ciaran Donnelly) does not need to rotate off the Board.

The gender balance and diversity of trustees is kept under review by the Board of Trustees. The Board places an emphasis on ensuring that our trustees provide the specific mix of skills that have been identified as important to the charity's objectives and activities. All new trustees receive a full induction programme to ensure they understand their role and responsibilities, including with respect to safeguarding. New and existing trustees are also offered training opportunities to help them to fulfil these responsibilities. The Board of Trustees meets regularly to govern the charity.

A typical year for a Board member includes the following:

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- Attendance at three Board of Trustee meetings each year
- Attendance at committee meetings and at ad hoc groups convened for specific purposes
- Attendance at events, e.g. public meetings, meetings with supporters, donors and staff

IRC UK also encourages Board members to visit programmes during the course of their tenure. Due to the COVID-19 pandemic, the full Board was unable to make any programme visits. Nevertheless, the Executive Director and Chair of the Board travelled to Poland in August and met with the country director and visited programmes in Poland for Ukrainian refugees. The Chair also visited a number of programmes while on a trip to Nigeria.

The Board of Trustees delegates the day-to-day management of IRC UK to the Executive Director, who is not a director for the purposes of company law and who reports to the Board of Trustees.

The Board of Trustees is aware of its duty under Section 172 of the Companies Act 2006 to act in a way that is considered to be in the interests of stakeholders when promoting the success of the company. The trustees, as company directors of IRC UK, act in accordance with this requirement and in doing so have regard to:

- The likely consequences of any decision in the long-term. As part of its ongoing business, the board takes decisions based on their implications for the long-term. The board has also approved a revised strategy for the organisation, as summarised on page 41. It also maintains oversight of risks and uncertainties affecting the organisation, as summarised on page 40.
- The interests of the company's employees, as outlined in the section Communicating with Staff on page 34.
- The need to foster the company's business relationships with suppliers, customers and others, as outlined throughout our annual report regarding the manner in which IRC designs its programmes and summarised in the Statement of Public Benefit on page 34.
- The impact of the company's operations on the community and the environment, as shown by our commitment to designing programmes which are in service of clients and also demonstrated in our focus on tackling the climate crisis, as noted on page 41.
- The desirability of the company maintaining a reputation for high standards of business conduct. High standards of organisational conduct are key to us continuing to be able to carry out our work. Our approach to issues such as safeguarding and modern slavery, set out on page 35 below, demonstrate this.

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- The need to act fairly between members of the company. As a company limited by guarantee with the sole member being IRC NY, there is no concern in this regard. Having said that, the Trustees as directors of the company actively oversee, manage, avoid and mitigate any potential conflicts of interest which may arise,

The trustees consider that they have fulfilled their obligations under section 172 as detailed in this report.

Charity Governance Code

The Charity Governance Code for Larger Charities (the Code) is a voluntary code which sets seven principles and accompanying recommended practices for good governance of large UK charities. The Board approved IRC UK's assessment against the Code's 76 recommended practices in March 2020, whereby the assessment found IRC UK and the Board were applying all seven principles and the majority of these practices, with only two practices not applicable to IRC UK. From this assessment, several action items were identified to further strengthen IRC UK's governance.

In October 2021, the Board approved the engagement of a consultancy firm, the Office of Modern Governance, to conduct an independent review of the functioning, governance and effectiveness of IRC UK's Audit and Governance Committee. Since the recommendations of this report largely overlapped with the outstanding actions from the Code, all actions and recommendations were rolled into one register to monitor their implementation, which is monitored by the Audit and Governance Committee.

Of the 55 recommendations of the consultant's report, 33 were due to be actioned by the end of FY2022; all but 2 of these were completed at that time. Following the recommendations of the report, there have been strengthened practices in the areas of committee dynamics and functioning, ways of working and support, and efficiency of meetings and papers. The remaining actions focus primarily on induction, training and development and are due to be completed by June 2023.

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Management

Laura Kyrke-Smith, Executive Director, leads IRC UK. The Executive Director works with a UK Senior Management Team (SMT), who meet regularly to review and operationalise organisational business.

UK Senior Management Team

Denisa Delic	Advocacy Director
Monica Liljeroth	Financial Controller, UK
Zaheen Tariq	Human Resources Operations Manager, UK
Khusbu Patel	Director – Strategic Partnerships
Alice Herzog	Head of Mass Markets, UK
Peggy Walters	Communications Director, UK
Emery Igiraneza	Head of Programmes, UK

The Executive Director is ultimately responsible for organisational decisions, together with the SMT and the following staff:

Sigrun Danielsson	Director of HR – Europe
Aska Pickering	Deputy Vice President, Awards Management Unit
Naima Siddiqi	Senior Director of Finance and Operations - Europe

The trustees, Executive Director and the three staff mentioned above are considered to be the key management personnel for the purposes of FRS102.

The Board guides the Executive Director in relation to the charitable purpose of IRC UK and oversees implementation of the Framework Agreement with IRC NY.

The Board has constituted committees from its trustees for Audit and Governance, People & Culture, Safeguarding and External Relations. These committees provide advice to the Executive Director and staff and report back to the Board.

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The Audit and Governance Committee meets three times a year, twice with the external auditor in attendance. The Committee agrees the external audit plans, reviews the external auditor's management letter, scrutinises the financial performance of IRC UK during the year, and monitors implementation of actions required as a result. It also has a responsibility to advise the Board on whether the audit, risk management and control processes within IRC UK (including those exercised by IRC NY in its delegated role as implementing partner) are effective, to scrutinise the annual budget and forecasts for the year and to review and input into the IRC NY annual internal audit plans and internal audit reports.

Remuneration and pay philosophy

IRC UK is committed to ensuring that its salaries remain competitive, through conducting an annual salary review, paying employees in line with sector standards and protecting those on lowest salaries from the pressures of higher costs of living. The pay policy ensures that employees are not discriminated on the grounds of their protected characteristics or on the basis of part-time work or fixed term contracts.

IRC UK prepares an annual gender pay gap report, to identify any differences in the average pay between female and male employees and publishes this information on our website. We published our first ethnicity pay gap report in Spring 2022. IRC UK is a member of the Living Wage Foundation and all employees are paid at least at the level of the London Living Wage for each hour worked.

The remuneration of the Executive Director is determined by the Board of Trustees and the IRC NY Senior Vice President (SVP) for Europe, and is commensurate with the size and scope of the organisation. The Board of Trustees reviews the remuneration of the Executive Director annually in September with adjustments effective from 1 October. The review is undertaken jointly by the Board of Trustees and the SVP Europe.

The remuneration of the other key management personnel outlined above is determined by the SVP Europe. Excluding those who report directly to IRC NY but operate from IRC UK's offices for reasons of practicality, remuneration for all other employees of IRC UK is approved by the Executive Director, the Director of HR and the Senior Director for Finance and Operations, who review salaries annually in September, with any adjustments taking effect on 1 October. This review is mandated by the Board of Trustees which determines the budget for salary increases as part of the annual budget approval process.

IRC UK's overriding principle is that any pay award resulting from the salary review process is dependent upon the availability of funds and informed by the current and next year's financial position of IRC UK.

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The Executive Director and HR work with the Joint Negotiating Committee, comprising IRC UK management and trade union representatives, to negotiate and agree any pay award.

Commitment to Diversity and Inclusion

IRC UK recognises the inherent biases and power imbalances in our organisation, which in turn reflect longstanding historical and colonial injustices. We also recognise the need to confront and stop the harmful practices that result from racism and discrimination at the IRC. Across race, gender and other protected characteristics like disability and sexual orientation, and for those with refugee / asylum status – those whom the IRC serves – we can do better. We are determined to keep driving forward progress in IRC UK and more widely in the IRC, as part of the global IRC network.

In FY21, IRC UK launched a Diversity and Inclusion (D&I) Action Plan, which included 79 important and urgent actions to drive necessary change quickly. 60 were complete or embedded in the way we work by April 2022, thanks to efforts across UK-based staff and teams, and other actions were rolled in to the FY22-24 strategy or no longer relevant.

In FY22, IRC UK launched a [*Gender, Equality, Diversity and Inclusion \(GEDI\) Strategy*](#) to build on the FY21 Action Plan. This strategy sets out how we will continue to make IRC UK a more diverse, equitable and inclusive place to work through to 2024.

It summarises work to date driven by IRC UK teams and sets out key gaps – and strengths – we know still exist, whether through UK ethnicity and gender pay gap reporting, recommendations from external experts, and feedback from staff. Based on these learnings, it defines IRC UK's strategic focus areas and situates them within the framework of the global IRC GEDI vision and objectives.

At the core of this strategy is action: in it, IRC UK commits to 75 targeted actions by FY24 to drive meaningful and needed progress. These actions keep a necessary focus on race and ethnicity while strengthening our commitments to people with disabilities, to LGBTQ+ staff and clients, and to people with lived experience of conflict and displacement. These are things like setting out how exactly we will consult UK clients on UK RAI programme design and how we'll compensate them for their expertise; how we'll grow opportunities for career development for staff from underrepresented groups; or how we'll build accessibility into our everyday, drawing on disability inclusion expertise.

The IRC UK Board of Trustees committed to its own GEDI Action Plan in 2021, recognising its role in supporting IRC UK to become a more diverse and inclusive organisation. The Board's

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Action Plan included a number of commitments, like appointing GEDI Board champions, including diversity and inclusion as a standing item at all Board meetings, and participating in annual training. Trustees also committed to providing their own GEDI data and to ensuring that lived experience of conflict and displacement is represented on the Board, gender balance is maintained, and at least one third of Trustees self-identify as people of colour. The Board met and maintained these ambitions while developing next steps for their Action Plan in FY22.

Subsidiary company

IRC UK owns 100% of the issued ordinary share capital of IRC UK Trading Limited, a company incorporated in England and Wales (Company Registration Number 07170021). The company was incorporated on 25 February 2010.

The principal activity of the subsidiary is to manage the trading activities of IRC UK. The subsidiary was dormant in 2022.

Communicating with staff

IRC UK ensures ongoing information sharing and dialogue, by both internal electronic communications as well as regular hybrid all-staff meetings. As part of its inclusive communications commitments, IRC UK also created new channels for engagement and learning in FY22, including monthly 'IRC Connects' staff lunch and learn events and a Teams channel for communication between all UK-based staff.

After the lifting of COVID restrictions, IRC UK organised its first away day in 2022 to bring UK-based staff together to learn about teams' work, meet colleagues in person and hear from UK clients.

All managers are expected to hold regular one-to-ones with their staff and open communication is encouraged. Management and staff negotiate and consult on terms and conditions of employment with the IRC UK trade union representatives through the Joint Negotiating Committee (JNC).

Statement of public benefit

The trustees confirm that they have complied with their duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. That guidance addresses the need for all charities' aims to be, demonstrably, for the public benefit, and for IRC UK is reflected in the objectives of the charity, as well as by the activities of the charity as illustrated in the 'Strategic Report'. Wherever possible the views and opinions of clients are sought in the design and implementation of programmes, with the

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aim of ensuring that these are targeted to people in need, also taking into account an assessment of their needs and evaluating and assessing the beneficial changes.

Statement on modern slavery

IRC UK recognises its responsibility and is committed to preventing modern slavery and human trafficking within its organisation, and to ensuring that its supply chains are free from slavery and human trafficking.

Prior to the enactment of the Modern Slavery Act 2015, the IRC already had a strong commitment to the preventing of slavery and human trafficking within its supply chains incorporated into its policies and procedures. Following the enactment of the Modern Slavery Act 2015, the IRC has sought to strengthen due diligence, assessment of risk and effectiveness, and training on the prevention of modern slavery, in conjunction with IRC's efforts to prevent human trafficking and child labour.

During 2022, IRC UK completed the UK Government's Modern Slavery Assessment Tool (MSAT), a comprehensive assessment of IRC's global policies, practices and training to identify any areas of improvements in our protections and to reduce the risk of exploitation of workers in our supply chains. Undertaking this assessment was recommended by the FCDO, since IRC UK is an important supplier to FCDO. IRC UK received the very favourable score of 85% and no recommendation for immediate actions. Some of the recommendations were not applicable to a charity such as IRC UK, however IRC will take on the recommendation to coordinate the completing of the annual Modern Slavery Statement with a review of the MSAT submission.

We have had no relevant modern slavery cases reported in 2022. More information can be found through the Modern Slavery Statement on our website.

Statement on safeguarding

The IRC has a strong commitment to creating a culture of zero-tolerance for all forms of harassment, exploitation, and abuse in our workplace and programmes. We take proactive steps to create a culture of prevention of safeguarding violations and, where misconduct is alleged, to address it without fear or favour, providing support to survivors. Safeguarding is the foundation to all our efforts to address humanitarian needs around the globe.

Since 2019, a dedicated full-time team of staff has been in place to address and prevent all forms of safeguarding violations at the IRC. Our Safeguarding Units drive forward a unified organisational strategy to continually strengthen our approach to safeguarding our staff and clients. We have established processes from recruitment through to off-boarding of staff

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to ensure repeated frequent communications, behaviour setting, and standards are known and upheld by all staff. All IRC staff and trustees undertake annual training on the IRC Way, our Code of Conduct, which is based upon the IRC's four core values of Integrity, Service and Accountability and Equality, in addition to other trainings specifically relating to various aspects of safeguarding prevention and response. Through multiple avenues, in a minimum of 14 different languages, and adapted to be most impactful in our culturally diverse organisation, safeguarding is an integral value that all staff must uphold.

2022 was dedicated to upgrading and implementing IRC's Safeguarding Strategy. By using an IRC-wide consultative process we are moving from a centralized model to a much more distributed mainstreaming model. Staff training, awareness and overall governance will be held globally by IRC's new People & Culture organization. Risk mitigation, client awareness, reporting and response will be held by technical and programme delivery units around the globe.

Since 2018, IRC UK has had a Safeguarding Committee on its Board. The Safeguarding Committee maintains oversight of IRC UK's policies and response concerning safeguarding issues, with reporting to it by the Chief Ethics and Compliance Officer and the Director of Safeguarding ensuring that proactive prioritisation is communicated and supported by our Board of Trustees.

Code of Fundraising Practice Statement

IRC UK is registered with the Fundraising Regulator and also follows guidance on best practice as set by the Chartered Institute of Marketing. IRC UK manages fundraising activities across several channels. Professional fundraisers are used by the organisation for face-to-face fundraising on our Weekly Lottery and Regular Giving product, handling inbound telephone calls and outbound telemarketing.

The professional fundraisers used by IRC UK follow all legislation and guidance on best practice as set out by regulatory bodies such as the Institute of Fundraising and the Fundraising Regulator, although they are not necessarily themselves members of relevant voluntary organisations. IRC UK's service providers have confirmed that all staff engaged in IRC UK activities receive comprehensive training prior to making or receiving calls, or speaking to the public on behalf of the organisation and undergo regular training in best practice and compliance.

We strive to ensure that members of the public, not least vulnerable persons, are protected from unreasonable intrusion into their privacy; persistent approaches for the solicitation of funds and undue pressure to provide funding. In this regard, our systems ensure that vulnerable people are protected from communications and that all our staff receive training on

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these matters. We insist that professional fundraisers have in place Vulnerable Persons Policies and that their staff are trained prior to being permitted to undertake activities on our behalf. Monitoring of fundraising telephone activities is undertaken by the agency and we have our own monitoring scheme in place. Face-to-Face fundraisers are closely monitored by the operator and we will begin our own monitoring scheme once the programme is properly established.

We are satisfied that we have complied with all relevant legislation and guidance on best practice. We received 68 complaints in 2022 (2021 – 123). These were all resolved by our supporter care team, in line with internal policy.

Financial review

Total income for the year ended 30 September 2022 decreased by £1.3m to £114.4m (2021 - £115.7m). Unrestricted income increased in FY 2022 to £16.7m (2021 - £13.9m), which includes a 56% increase in donations and legacies to £5.4m (2021 - £3.0m), and other income of £0.07m (2021 - £0.9m).

IRC UK's principal restricted funding sources were:

• FCDO (DFID)	£29.1 million (2021: £57.1 million)
• SIDA	£27.8 million (2021: £20.5 million)
• Disasters Emergency Committee	£8.9 million (2021: £nil million)
• SDC	£4.4 million (2021: £1.9 million)
• AFD	£4.3 million (2021: £3.3 million)
• Irish Aid	£3.4 million (2021: £2.7 million)
• DANIDA	£2.6 million (2021: £0.1 million)
• CARE	£2.2 million (2021: £2.5 million)
• EuropeAid	£1.8 million (2021: £6.0 million)
• Dutch MFA	£1.8 million (2021: £2.7 million)
• NORAD	£1.1 million (2021: £0.5 million)
• Said Foundation	£0.8 million (2021: £0.3 million)
• Asfari Foundation	£0.7 million (2021: £0.3 million)
• Ministere Francais de l'Europe	£0.6 million (2021: £0.5 million)
• Jacobs Foundation	£0.5 million (2021: £0.7 million)
• Other	£13.2 million (2021: £0.7 million)

Full details can be found in the notes to the financial statements.

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Investment policy

IRC UK's cash holdings, totalling £11.3 million as at 30 September 2022 (2021 - £13.1 million), are held in current accounts with Standard Chartered Bank and NatWest Bank, denominated in donor currencies (Euro, British Pound and United States Dollars).

IRC UK purchased currency forwards during the year to hedge the currency risk on (1) Swedish Krona to United States Dollars for our Framework Agreement with SIDA and (2) Sterling to United States Dollars, in relation to certain donor funding.

Reserves policy

Free reserves are the funds of the charity excluding restricted funds, any designated funds and the value of funds tied up in fixed assets for the charity's use.

The charity aims to hold free reserves sufficient to protect the organisation against an unexpected loss of income, or other unanticipated financial risks, and for investment in the long-term future of the organisation. The organisation aims to maintain free reserves equivalent to six months' operating expenditure of the charity, defined as total support costs funded by unrestricted funds. The trustees monitor the level of actual and projected reserves and believe these to be sufficient to meet the current level of risk.

As explained elsewhere in the report, IRC UK is part of the global IRC network. Through the coverage of IRC UK's risks in large part by IRC NY, IRC UK is able to hold reserves based on unrestricted operating expenditure rather than total expenditure. This is due to the business model of the IRC, whereby charitable activities outside the UK are implemented by IRC NY abiding by the arrangements agreed between IRC UK and IRC NY as laid out in a Framework Agreement between the two entities. The Framework Agreement obligates IRC NY to provide IRC UK with sustainable financial support on a regular budget cycle and whenever needed. IRC NY will continue to provide unrestricted funding to cover part of IRC UK's core operating costs, based on an agreed funding model.

IRC NY assumes in large part the risks associated with the implementation of IRC UK's charitable activities outside the UK by supporting the fulfilment of matching fund obligations of projects, guaranteeing any expenditure which is disallowed by donors, and assuming joint liability for IRC UK's financial and legal obligations.

Trustees' and strategic report Year to 30 September 2022

Review of reserves

Funds and reserves totalled £10.2 million as of 30 September 2022 (2021 - £5.1 million), of which £4.64 million (2021: £Nil) is restricted funds. This represent unspent donations raised during specific appeals, such as the DEC appeals, which had not been spent at the year end. £214k (2021 - £285k) is held in fixed assets.

IRC UK ended the year with net unrestricted income of £0.4million. This has allowed IRC UK to replenish reserves by the same amount, resulting in free reserves (excluding fixed assets) totalling £5.3 million (2021 - £4.8 million). This equates to seven months of unrestricted operating expenditure (2021 - eight months). The amount of reserves has increased in total when compared to 2021. When these amounts are reviewed by reference to percentages, free reserves cover 57% of unrestricted operating expenditure (2021 – 70%). Whilst reserves have increased, there have also been increases in expenditure, primarily in staffing.

As noted in the funding framework agreement between IRC UK and IRC NY, the latter is committed to ensuring that IRC UK maintains its free reserves equivalent to six months unrestricted operating expenditure. Although at year end free reserves were higher than determined by the current policy, it is expected that increases in future operating expenditure will result in the level of reserves reducing to 6 months' coverage by the end of the forthcoming financial years as activities following the pandemic are increasing.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The trustees have considered the impact of the pandemic and the current global economic downturn on the charity and have concluded that, despite the continuing longer-term uncertainties of these impacts, the going concern assumption remains appropriate. The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants, funding pipelines and reserves.

Restricted income for the year was £97.7 million (2021 - £102 million), and restricted expenditure for the year was £93.0 million (2021 - £102 million), which leaves restricted fund balances carried forward of £4.6 million (2021 - £nil)

Matching funds

IRC UK monitors matching fund liabilities of its possible future grants. IRC UK's policy is to monitor carefully matching fund liabilities as part of the proposal development process, and to engage with implementing and funding partners to ensure that matching fund liabilities are met.

Trustees' and strategic report Year to 30 September 2022

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure that is disallowed by donors on these projects.

Principal risks and uncertainties

The principal risks facing IRC UK were assessed to be:

1. Reduced funding across multiple income streams following from reductions in the Foreign, Commonwealth and Development Office (FCDO) aid budget and reductions in private/individual giving due to the impacts of COVID-19, then economic decline coupled with rising inflation. Reduced funding would lead to a reduction in IRC UK's income and downsizing of programmes and have knock-on effects, like reducing IRC UK's ability to influence aid policy.

Mitigation: IRC UK continued to engage with FCDO, directly and with other peer NGOs, to underscore the importance of aid spending and to highlight how our work is aligned with their strategic goals. IRC UK also pursues its private fundraising strategy working closely with global colleagues and ensuring that targets are set with recent performance in mind.

2. As with all large charities operating internationally in complex environments, IRC UK is susceptible to the risk of a serious incident occurring. These risks were increased by COVID-19 restrictions and with client-facing programmes operating in the UK. If it is not adequately managed or reported, the potential consequences could include harm to our staff and/or clients, donor audits or investigations, suspension or loss of funding, a Charity Commission statutory inquiry, adverse publicity and loss of public trust.

Mitigation: The IRC has a widely communicated code of conduct and reporting procedures, and conducts annual training on the code of conduct for all employees globally, as well as listening sessions and a campaign to raise concerns. IRC UK has procedures for systematic and timely monitoring and reporting of incidents to donors and the Charity Commission.

Trustees are satisfied that key risks have been identified and mitigation strategies are in place, and that operating and financial procedures provide sufficient protection against exposure to risk.

Strategy

Strategy100 is the IRC's global organisational strategy. It is the IRC's strategic plan to guide our work as we approach the 100th anniversary of IRC's founding in 1933. It informs how we can best deliver on our mission in the face of a challenging and ever-changing external environment.

Strategy100 defines the change we want to see in clients' lives, who remain at the centre of our strategy. It includes five overarching goals to achieve this change: increasing our **impact**, expanding our **scale**, using our **influence**, investing in our **people**, and stabilising our **funding**.

IRC UK developed its own Strategic Plan setting out UK-specific contributions to advance these goals during the first phase of Strategy100's implementation, which lasts from 2022 to 2024. For each of these UK objectives, the UK Strategic Plan defines specific actions to make tangible progress by 2024. One particular focus has been the development of a Carbon Reduction Plan, as part of a growing number of workstreams to improve the sustainability of the organisation, for publication in 2023.

Funding	<ol style="list-style-type: none">1. Diversify and expand our institutional funding2. Grow our private fundraising
Influence	<ol style="list-style-type: none">3. Drive policy change in support of the people we serve4. Strengthen our voice
Impact	5. Explore expansion of IRC programming for refugees and vulnerable migrants in the UK
Scale	6. Support increased scale and impact of the IRC's programming
People	7. Advance Gender, Diversity, Equality and Inclusion within IRC-UK and build a high-quality management culture
Other	8. Respond to the climate crisis

Streamlined Energy and Carbon Report

Introduction

The effect of climate change is becoming more prevalent, and the consequences for humanitarian need and support will continue to grow. The importance of mitigating and adapting to climate change is a clear thread that runs through our refreshed global strategy, Strategy100.

This Energy and Carbon Report, prepared in accordance with The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, is commonly known as Streamlining Energy and Carbon Reporting (SECR); it provides one lens to help us understand our carbon impacts and guide our actions to reduce our emissions.

This report outlines i) our scope under SECR, ii) the total energy used, and associated carbon emissions for the year ending 30 September 2022, iii) a summary of actions taken in the year to reduce our emissions and iv) further detail on the methodology used to comply with SECR.

Our Scope for SECR

The SECR sets out the UK's mandatory reporting requirements for energy and carbon impacts of large UK organisations, including large Charities, as defined by the Companies Act 2006. The International Rescue Committee, UK ('IRC UK') is classed as large under the regulations.

SECR requires us to report the total annual energy consumption, and associated carbon emissions for 12 months to 30 September 2022, our financial year end. Energy relates to all energy of any fuel type where we have direct or indirect control, known as Scope 1 and 2 emissions under Greenhouse Gas Protocol (see methodology for further details). For IRC UK, energy in scope is electricity and gas consumption to run our head office in London, and any business travel by personal car starting or ending in the UK.

Our Impacts and Intensity Ratios

Based on the scope outlined above, our energy and carbon impacts for the current and prior years are summarised in Table 1 below. These impacts show us our environmental performance and baselines figures for us to compare against in the future. To facilitate this, and to meet SECR requirements, we have identified an intensity ratio which helps put our energy consumption and emissions into the context of our business. In our case, we have chosen to use full time employee (FTE) numbers and office floor area (Area) for energy (kWh/FTE and kWh/m²) and emissions (tCO₂e/FTE and tCO₂e /m²) as this allows us to compare our impact with that of similar organisations in size and/or activities.

Table 1 Summary of Energy and Carbon Impacts for 2022 with our intensity ratios

Trustees' and strategic report Year to 30 September 2022

Energy Source	GHG Scope	Consumption (kWh)		Greenhouse Gas Emissions (tCO ₂ e)	
		2022	2021	2022	2021
Gas	1	80,023	68,297	14.5	12.51
Electricity	2	63,246	135,422	13.6	28.75
Total		143,269	203,719	28.1	41.26
Intensity ratios					
Area		189 kWh/m ²	285 kWh/m ²	0.04 tCO ₂ e/m ²	0.06 tCO ₂ e/m ²
Full Time Employees		727 kWh/FTE	1,314 kWh/FTE	0.14 tCO ₂ e/FTE	0.27 tCO ₂ e/FTE

For business travel there were no recorded personal car journeys, and therefore energy and carbon impacts are nil for the year ending 30 September 2022. Business travel relating to the use of taxis or public transport is out of scope under SECR.

Our Energy Efficiency Actions

Actions to improve energy efficiency focus on where we have direct control over our energy consumption and, where possible, have an influence on our landlord to support energy efficiency measures. Despite the continued challenges that the pandemic has upon our organisation, like many others, we have continued to take steps to improve the energy efficiency of our London office. The key measures taken are as follows:

- Engagement with staff to reduce the consumption of paper through printing, and the removal of a third of printers in the office to encourage this behaviour;
- The replacement of individual desk phones in lieu of the use of soft phones and USB headsets powered by data cables rather than the mains supply, reducing energy consumption;
- Awareness-raising and switch-off campaign encouraging staff to be more conscious of energy use and ensure equipment such as monitors are switched off;
- Engagement with IRC UK's office landlord to increase the level of control over air conditioning and lighting systems including the introduction and use of automatic timers, enabling energy usage to reflect occupancy levels during and post-COVID.

Trustees' and strategic report Year to 30 September 2022

Methodology

Overall, our methodology for preparing the energy and carbon report follows the principles set out in **Environmental Reporting Guidelines**¹: namely, relevance, completeness, consistency, and transparency.

Our energy and carbon emissions are based on our UK operations for the year 1 October 2021 to 30 September 2022. Electricity data relates to our own office use (individually metered) and a proportion of shared building area energy use, calculated based on our office's floor area as a proportion of the whole building. However, energy data for communal usage was not available for the current reporting period, as described further in the limitations section below.

Gas data is based on the total consumption for the building (meter readings) and the proportion estimated to be used by IRC UK, based on our floor area as a percentage of the whole building's area (5.32%). Gas consumption is based on volumetric meter readings (m³) provided by the landlord and converted to kWh using an assumed average gross calorific value, and the standard volume correction factor provided by gas suppliers. With the annual energy consumption (kWh) data obtained, the appropriate carbon conversion factor is applied to calculate the carbon emissions in tonnes of Carbon Dioxide Equivalent (tCO₂e).

For business travel, the organisation's financial records were reviewed for any expenses related to car hire, personal car mileage claims and any other fuel consumption where we have direct or indirect control. There were none for the year ending 30 September 2022.

Limitations

The gas consumption data and the estimate of the amount of diesel consumed by the backup generator reflected the consumption of the entire building. This limitation on data availability means that any changes IRC UK may make in the future to reduce their gas consumption may not be reflected in the data reported, as they are significantly outweighed (in terms of floor space, and therefore likely also consumption) by the other tenants of the building.

There was a lack of data for gas consumption between October 2021 and January 2022 and electricity consumption between October 2021 and December 2021 due to a change in building management. This limitation was compensated for through taking the average consumption across all months with data available and using the average as a proxy for the months data was not available.

¹Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance March 2019, published by HM Government

Trustees' and strategic report Year to 30 September 2022

Statement of trustees' responsibilities

The trustees, who are also directors of IRC UK for the purposes of company law, are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Trustees' and strategic report Year to 30 September 2022

This confirmation is given and should be interpreted in accordance with the provisions of Section 418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report and strategic report, which also comprises a directors' report as per the Companies Act 2006, is approved by and signed on behalf of the trustees:



Dr. Titilola Banjoko
Chair



Francesco Garzarelli
Chair of Audit and Governance Committee

Approved by the trustees on [21 March 2023]

Independent auditor's report Year to 30 September 2022

Independent auditor's report to the members of International Rescue Committee, UK

Opinion

We have audited the financial statements of the International Rescue Committee, UK ('the charitable company') for the year ended 30 September 2022 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustee's 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Independent auditor's report Year to 30 September 2022

Other information

The trustees are responsible for the other information contained within the annual report. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement as set out on page 45. The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company 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 (UK) 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the

Independent auditor's report Year to 30 September 2022

charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation. We also considered compliance with local legislation for the charity's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

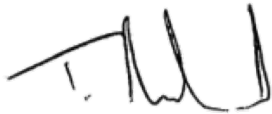
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, review of Internal audit reports, review of donor audit reports, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Independent auditor's report Year to 30 September 2022

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor

London

[31 March 2023]

Statement of financial activities, Year to 30 September 2022
(incorporating income and expenditure account)

	Notes	Unrestricted funds £'000	Restricted funds £'000	Total 2022 funds £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2021 funds £'000
Income and expenditure							
Income from:							
Donations and legacies	1	5,362	5,827	11,189	3,024	564	3,588
Investments		72	—	72	—	—	—
Charitable activities	2	11,309	91,861	103,170	9,999	101,203	111,202
Other Trading Activities		2	—	2	—	—	—
Other Income		—	—	—	927	—	927
Total income		16,745	97,688	114,433	13,950	101,767	115,717
Expenditure on:							
Raising funds	4	5,579	—	5,579	3,601	—	3,601
Charitable activities							
. Health		3,114	28,255	31,369	3,334	42,392	45,726
. Safety		3,805	30,666	34,471	2,584	27,324	29,908
. Education		1,048	7004	8,052	655	7,198	7,853
. Economic wellbeing		2,267	22,272	24,539	1,143	15,480	16,623
. Power		229	2,076	2,305	461	6,082	6,543
. Other		270	2,769	3,039	228	3,291	3,519
Total charitable activities	5	10,733	93,042	103,775	8,405	101,767	110,172
Total expenditure	3	16,312	93,042	109,354	12,006	101,767	113,773
Net income for the year	6	433	4,646	5,079	1,944	—	1,944
Balances brought forward at 1 October 2021		5,094	—	5,094	3,150	—	3,150
Balances carried forward at 30 September 2022		5,527	4,646	10,173	5,094	—	5,094

All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the statement of financial activities.

Balance sheet as at 30 September 2022

	Notes	2022 £'000	2022 £'000	2021 £'000	2021 £'000
Fixed assets					
Tangible assets	9		214		285
Current assets					
Debtors	11	49,530		35,945	
Cash at bank and in hand		11,290		13,080	
		60,820		49,025	
Creditors: amounts falling due within one year	12	(50,861)		(44,216)	
Net current assets			9,959		4,809
Total net assets			10,173		5,094
Represented by:					
Funds and reserves					
Income funds:					
Restricted funds	13		4,646		—
Unrestricted funds					
. General fund			5,527		5,094
			10,173		5,094

Approved and authorised for issue by and signed on behalf of the trustees:



Dr. Titilola Banjoko
Chair



Francesco Garzarelli
Chair of Audit and Governance Committee

Approved by the trustees on [21 March 2023]

Statement of cash flows Year to 30 September 2022

	Notes	2022 £'000	2021 £'000
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	(1,522)	(5,060)
Cash flows from investing activities:			
Investment income		72	—
Purchase of tangible fixed assets		—	(4)
Net cash from investing activities		72	(4)
Change in cash and cash equivalents in the year		(1,450)	(5,065)
Cash and cash equivalents at 1 October 2021	B	13,080	18,085
Change in cash and cash equivalents due to exchange rate movements		(340)	59
Cash and cash equivalents at 30 September 2022	B	11,290	13,080

Notes to the statement of cash flows for the year to 30 September 2022

A Reconciliation of net movement in funds to net cash provided by (used in) operating activities

	2022 £'000	2021 £'000
Net movement in funds (as per the statement of financial activities)	5,079	1,944
Adjustments for:		
Depreciation charge	71	70
Investment income and interest receivable	(72)	—
Exchange rate movements	340	(59)
Decrease in debtors	(13,585)	(1,168)
Decrease in creditors	6645	(5,847)
Net cash provided by (used in) operating activities	(1,522)	(5,060)

B Analysis of cash and cash equivalents

	2022 £'000	2021 £'000
Cash at bank and in hand	11,290	13,080
Total cash and cash equivalents	11,290	13,080

C Analysis of changes in net debt

	At 1 October 2021 £'000	Cash flows £'000	Other non- cash changes £'000	At 30 September 2022 £'000
Total cash and cash equivalents	13,080	(1,450)	(340)	11,290

Principal accounting policies Year to 30 September 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 30 September 2022.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest thousand.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- The treatment of deferred income balances relating to performance-related grants and contracts as monetary liabilities;
- The judgement that expenditure incurred on performance-related grants and contracts is a reliable basis for estimating the right to receive payment for the work performed;
- the judgement that, subject to any evidence to the contrary, all expenditure incurred under a signed funding agreement is recoverable from funders;
- the judgement that there is no provision required for disallowed expenditure under donor funding agreements (see note 16);
- estimates in respect of accrued expenditure;
- the allocation of office overheads and governance costs between charitable expenditure categories; and
- estimating the useful economic life of tangible fixed assets.

Principal accounting policies Year to 30 September 2022

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. The trustees have considered the impact of the pandemic, the current global economic downturn and the rising cost of living on the charity in the financial year and have concluded as that, despite the continuing longer term uncertainty of its impact in the UK and globally, the going concern assumption remains appropriate. The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants, funding pipelines and reserves.

Subsidiary company

The results of the charity's subsidiary, IRC UK Trading Limited, have not been consolidated due to immateriality, as permitted under section 402 of the Companies Act 2006. The company was dormant during the year.

Income recognition

All income is accounted for when IRC UK is entitled to the funds, the amount can be quantified and receipt of the funds is probable. Where income is received in advance of providing goods and/or services, it is deferred until IRC UK becomes entitled to the income.

Grants and income from government and other agencies have been included as income from activities in furtherance of the charity's objectives, as these amount to support for specific activities and specifically outline the goods and services to be provided to beneficiaries. This includes income received in relation to DEC appeals. Income from individuals and other private organisations has been included as donations.

For performance-related grants and contracts, in the absence of specific milestones to determine entitlement, income is recognised to the extent that resources have been committed to the specific programme, as this is deemed to be a reliable estimate of the right to receive payment for the work performed. In this case, cash received in excess of expenditure is included as a creditor (as deferred income) and expenditure in excess of cash included as a debtor (as accrued income).

Principal accounting policies Year to 30 September 2022

When income is received as a result of lotteries and raffles run by IRC UK, these are treated as unrestricted funds under other trading income.

Income from appeals including those received through the Disasters Emergency Committee (DEC) appeal is recognised in full in line with FRS102 and any unspent donations are carried forward under restricted reserves.

IRC NY core funding is included within income from charitable activities. The amount provided is based on operational need and reflects, but is not tied to, the unrestricted funding from grants generated by IRC UK for the IRC network.

Donations are recognised when receivable. Donations are only accrued where the donor has confirmed the donation in writing, receipt is considered probable and there is no stipulation that the donation is being made towards activity that is taking place in a future accounting period.

Interest receivable

IRC UK allocates interest to restricted funds where funds relate to long-term projects and where the interest receivable is significant in relation to the funds held and in accordance with donor regulations.

Expenditure recognition

Expenditure is included when incurred and includes attributable VAT, where this cannot be recovered.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure allocation

Expenditure comprises the following:

- The costs of raising funds represent the salaries, direct costs and overheads associated with generating income.
- The costs of charitable activities, which comprise expenditure on the charity's primary charitable purpose, i.e. overseas programme operations. These include support costs, which represent the costs incurred by UK based staff providing support for IRC UK's international programmes.

Principal accounting policies Year to 30 September 2022

- Support costs include management, policy and advocacy work, supervision, governance costs and technical support for IRC UK's emergency and development programmes. Governance costs comprise the costs which are directly attributable to the management of the charity's assets and the necessary legal and organisational procedures for compliance with statutory and governance requirements.

The majority of costs are directly attributable to specific activities. Staff costs are apportioned to the groups of costs listed above on the basis of time spent. Other non-directly attributable costs are allocated on the basis of apportioned staff time.

Support cost not attributable to a specific activity have been allocated on a basis consistent with the identified costs drivers for the costs category, such as staff head count, floor space and expenditure.

Foreign currency

Monetary assets and liabilities are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction.

Foreign currency risk is managed by holding restricted donor funds in the grant reporting currency if these are in USD, EUR or GBP in the UK, the US or the field, until close to the spending date or funds are converted into USD, the official expenditure currency for IRC globally, at the time of receipt. IRC UK also enters into forward contracts to manage risks associated with certain donor currencies.

Foreign currency cash, funds held overseas, grants receivable, programme creditors and deferred income balances for performance-related programme funding are treated as monetary assets and liabilities. These items are retranslated at the balance sheet date as they represent actual funds receivable, balances in hand to fund specific programmes and committed expenditure under those programmes, measured in the underlying donor currency. Generally,

Principal accounting policies Year to 30 September 2022

the gains and losses on the debit balances (cash, funds held overseas, grants receivable, programme debtors) offset those on the credit balances (programme creditors, deferred income).

In some circumstances, if a net currency gain arises it will be refunded to the donor; if a net currency loss arises, it will result in a charge of excess project expenditure to unrestricted funds and be recorded in the SOFA.

Leased assets

Rentals applicable to operating leases under which substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

Tangible fixed assets

All assets purchased for use in the UK office and costing more than £1,500 are capitalised at cost including incidental expenses of acquisition.

Depreciation is provided at the following annual rates on a straight-line basis in order to write off the cost of each asset over its estimated useful life:

- Equipment, including computer equipment - five years
- Leasehold improvements - over the remaining life of the lease up to a maximum of ten years
- Fixtures and fittings - four years

Items purchased for use in programmes overseas and with a useful life beyond the duration of the programme activities are either:

- charged in full to charitable expenditure when purchased, in accordance with the donor regulations; or
- purchased with IRC unrestricted funds and depreciation charged to the donor funding the specific programme (if allowed).

Unless the donor specifies otherwise, depreciation costs charged to donors are calculated on a straight-line method as above, over its estimated useful life:

- for vehicles and equipment, the useful life is always three years
- for land and buildings, and leasehold improvements, the useful life is from three to a maximum of ten years but it cannot exceed the maximum period left on the lease.

Principal accounting policies Year to 30 September 2022

Financial instruments

Basic financial assets and liabilities such as short-term debtors, creditors and bank balances are initially recognised at fair value less any impairment and transaction costs and subsequently measured at their settlement value.

To mitigate the impact of foreign exchange losses, forward contracts are taken out to ensure that a proportion of future transactions are guaranteed at a pre-agreed rate. The forward contracts are derivative instruments and are initially measured at fair value on the date taken out. They are subsequently measured at fair value through the statement of financial activities, at the balance sheet date. The contracts are carried as assets when the fair value is positive and as liabilities when the fair value is negative.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material. Within debtors are donor funds held overseas which are not yet spent.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Principal accounting policies Year to 30 September 2022

Within creditors are programme costs spent by IRC NY and which are awaiting funds from IRC UK.

Fund accounting

The general fund comprises those monies that may be used towards meeting the charitable objectives of the charity and applied at the discretion of the trustees.

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor-imposed conditions.

Employee Benefits

IRC UK contributes to a defined contribution pension scheme in the UK and contributions for the year are charged in the Statement of Financial Activities as they fall due. The scheme is operated by Scottish Widows.

Notes to the financial statements Year to 30 September 2022

1 Donations and legacies

	Unrestricted funds £'000	Restricted funds £'000	Total 2022 £'000
Donations and legacies	5,362	5,827	11,189
	5,362	5,827	11,189

	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000
<i>Donations and legacies</i>	3,024	564	3,588
	3,024	564	3,588

2 Charitable activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2022 £'000
Income from government, foundations and other public donors			
Asfari Foundation	—	699	699
Asylum, Migration and Integration Fund	—	196	196
Agence Française de Développement	—	4,284	4,284
CARE	—	2,248	2,248
Children's Investment Fund Foundation	—	237	237
Disaster Emergency Committee (DEC)	—	8,931	8,931
European Community (EuropeAid)	—	1,859	1,859
Foreign, Commonwealth & Development Office (formerly DIFD)	—	29,102	29,102
Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)	—	3,407	3,407
Jacobs Foundation	—	521	521
James Percy Foundation	—	116	116
Khalsa Aid	—	202	202
Ministere Française de l'Europe et des Affaires Etrangères	—	617	617
Norwegian Agency for Development Cooperation (NORAD)	—	1,137	1,137
Said Foundation	—	781	781
Swedish International Development Cooperation Agency (SIDA)	—	27,761	27,761
Swiss Agency for Development and Cooperation (SDC)	—	4,413	4,413
The Catholic Agency for Overseas Development (CAFOD)	—	246	246
The Danish International Development Agency (DANIDA)	—	2,557	2,557
The Dutch Government (Dutch MFA)	—	1,774	1,774
Other Trusts and Foundations	—	773	773
Total grants	—	91,861	91,861
Unrestricted income from grants	11,309	—	11,309
2022 Total funds	11,309	91,861	103,170

Notes to the financial statements Year to 30 September 2022

2 Charitable activities (continued)

	<i>Unrestricted funds £'000</i>	<i>Restricted funds £'000</i>	<i>Total 2021 £'000</i>
<i>Income from government, foundations and other public donors</i>			
<i>Asfari Foundation</i>	—	250	250
<i>Asylum, Migration and Integration Fund</i>	—	151	151
<i>Agence Française de Développement</i>	—	3,260	3,260
<i>CARE</i>	—	2,513	2,513
<i>European Community (EuropeAid)</i>	—	6,038	6,038
<i>Foreign, Commonwealth & Development Office (formerly DIFD)</i>	—	57,144	57,144
<i>Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)</i>	—	2,716	2,716
<i>Jacobs Foundation</i>	—	740	740
<i>James Percy Foundation</i>	—	244	244
<i>Ministere Française de l'Europe et des Affaires Etrangères</i>	—	513	513
<i>Norwegian Agency for Development Cooperations (NORAD)</i>	—	466	466
<i>Porticus</i>	—	930	930
<i>Said Foundation</i>	—	264	264
<i>Standard Chartered plc</i>	—	510	510
<i>Swedish International Development Cooperation Agency (SIDA)</i>	—	20,539	20,539
<i>Swiss Agency for Development</i>	—	1,896	1,896
<i>The Catholic Agency for Overseas Development (CAFOD)</i>	—	133	133
<i>The Danish International Development Agency (DANIDA)</i>	—	116	116
<i>The Dutch Government (Dutch MFA)</i>	—	2,744	2,744
<i>Other Trusts and Foundations</i>	—	36	36
<i>Total grants</i>	—	101,203	101,203
<i>Unrestricted income from grants</i>	9,999	—	9,999
<i>2021 Total funds</i>	9,999	101,203	111,202

IRC UK acknowledges funding from specific donors in note 18.

Notes to the financial statements Year to 30 September 2022

3 Analysis of expenditure from unrestricted funds

	Raising funds £'000	Charitable activities £'000	Total 2022 £'000
Direct costs			
Staff costs	2,631	5,296	7,927
Direct costs	2,465	1,658	4,123
Audit costs	—	65	65
Total direct costs	5,096	7,019	12,115
Support costs			
Staff costs	258	1,983	2,241
General support costs	214	1,649	1,863
Travel, transport and accommodation	11	82	93
Total support costs	483	3,714	4,197
2022 Total costs	5,579	10,733	16,312
	Raising funds £'000	Charitable activities £'000	Total 2021 £'000
<i>Direct costs</i>			
Staff costs	1,915	4,902	6,817
Direct costs	1,285	669	1,954
Audit costs	—	56	56
<i>Total direct costs</i>	3,200	5,627	8,827
<i>Support costs</i>			
Staff costs	268	1,855	2,123
General support costs	132	913	1,045
Travel, transport and accommodation	1	10	11
<i>Total support costs</i>	401	2,778	3,179
<i>2021 Total costs</i>	3,601	8,405	12,006

Support costs include the costs of general administration and management, allocated to raising funds and charitable activities on the basis of the proportion of staff time attributable to those categories. Support costs charged to the category of charitable activities are further allocated across individual activities or sectors on the basis of proportional direct expenditure incurred on those activities during the year (see note 5).

Staff costs include training and recruitment costs and exclude any staff costs charged to restricted funds.

Notes to the financial statements Year to 30 September 2022

4 Raising funds

The costs of raising funds can also be analysed as follows:

	Total 2022 £'000	Total 2021 £'000
Generation of voluntary income and costs of activities for generating funds	3,273	1,677
Generation of income from charitable activities	2,306	1,924
	5,579	3,601

The cost allocation has been revised in the current year and prior year comparatives restated for consistency,

5 Charitable activities

	Support costs £'000	Activities undertaken directly £'000	Total 2022 £'000
Health			
Health (includes psychosocial)	2,156	20,003	22,159
Environmental health (water, sanitation and shelter)	447	4,334	4,781
Reproductive and Wellness	111	362	473
Research, Evaluation and Learning	400	3,556	3,956
	3,114	28,255	31,369
Safety			
Child protection	1,183	8,701	9,884
Women's protection and empowerment and GBV	1,522	12,752	14,274
Advocacy	56	485	541
Shelter and Settlement	212	1,879	2,091
Protection and Rule of Law	832	6,849	7,681
	3,805	30,666	34,471
Education			
Education (including Vocational Education)	1,048	7,004	8,052
	1,048	7,004	8,052
Economic Wellbeing			
Livelihoods	412	4,221	4,633
Economic Empowerment	12	47	59
Economic Recovery, Research and Development	1,843	18,004	19,847
	2,267	22,272	24,539
Power			
Good governance	162	1,424	1,586
Civil society	6	59	65
Community Intergration & Development	61	593	654
	229	2,076	2,305
Other			
General costs	270	2,769	3,039
2022 Total funds	10,733	93,042	103,775

Notes to the financial statements Year to 30 September 2022

5 Charitable activities (continued)

	Support costs £'000	Activities undertaken directly £'000	Total 2021 £'000
<i>Health</i>			
<i>Health (includes psychosocial)</i>	2,417	32,113	34,530
<i>Environmental health (water, sanitation and shelter)</i>	278	3,592	3,870
<i>Reproductive and Wellness</i>	75	100	175
<i>Research, Evaluation and Learning</i>	564	6,587	7,151
	<u>3,334</u>	<u>42,392</u>	<u>45,726</u>
<i>Safety</i>			
<i>Child protection</i>	497	4,128	4,625
<i>Women's protection and empowerment and GBV</i>	653	6,184	6,837
<i>Advocacy</i>	16	205	221
<i>Shelter and Settlement</i>	15	110	125
<i>Protection and Rule of Law</i>	1,403	16,697	18,100
	<u>2,584</u>	<u>27,324</u>	<u>29,908</u>
<i>Education</i>			
<i>Education (including Vocational Education)</i>	655	7,198	7,853
	<u>655</u>	<u>7,198</u>	<u>7,853</u>
<i>Economic Wellbeing</i>			
<i>Livelihoods</i>	467	6,664	7,131
<i>Economic Empowerment</i>	1	7	8
<i>Economic Recovery, Research and Development</i>	675	8,809	9,484
	<u>1,143</u>	<u>15,480</u>	<u>16,623</u>
<i>Power</i>			
<i>Good governance</i>	318	4,202	4,520
<i>Civil society</i>	2	17	19
<i>Community Intergration & Development</i>	141	1,863	2,004
	<u>461</u>	<u>6,082</u>	<u>6,543</u>
<i>Other</i>			
<i>General costs</i>	228	3,291	3,519
<i>2021 Total funds</i>	<u>8,405</u>	<u>101,767</u>	<u>110,172</u>

Support costs are allocated across charitable activities in proportion to activities undertaken directly. Support costs include management, policy and advocacy work, supervision, and technical support for IRC UK's emergency and development programmes.

Notes to the financial statements Year to 30 September 2022

6 Net movement in funds

This is stated after charging:

	Total 2022 £'000	Total 2021 £'000
Staff costs (note 7)	11,157	9,008
Statutory auditor's remuneration	65	56
Non-audit services paid to statutory auditors	11	24
Other auditor's remuneration	7	(6)
Depreciation	71	70
Operating lease charges (note 14)	332	332

7 Staff costs and trustees' remuneration

	2022 £'000	2021 £'000
Wages and salaries	9,699	7,883
Social security	960	706
Defined pension contributions	463	375
Severance costs	35	44
Total	11,157	9,008

Included in staff costs are the costs of technical unit and other staff on IRC UK payroll but funded from IRC NY budget together with staff costs charged by IRC NY and IRC BE to IRC UK.

The number of employees who earned £60,000 per annum or more (including taxable benefits but excluding pension and national insurance contributions) during the year was as follows:

	2022 No.	2021 No.
£60,001 - £70,000	21	14
£70,001 - £80,000	4	4
£80,001 - £90,000	9	7
£90,001 - £100,000	6	9
£100,001 - £110,000	3	2
£110,001 - £120,000	1	—
£120,001 - £130,000	1	—
£180,001 - £190,000	—	1

No trustee received any remuneration for services as a trustee (2021 - £nil) and £140 expenses (2021 - £nil) were paid on behalf of trustees.

The total employment costs, including employers' pension and social security contributions, of the three key management personnel of the charity as defined on page 31, was £264,015 (2021 – £257,335). For the three key management personnel that have global roles only the proportion total employment costs relating to time spent on matters relating to IRC UK has been included.

Notes to the financial statements Year to 30 September 2022

The average number of UK employees during the year, calculated on an average headcount basis and analysed by function, was as follows:

	2022 No.	2021 No.
Fundraising and donor development	18	15
Programme delivery	138	104
Programme support	17	14
Management and administration	6	3
	179	136

8 Taxation

IRC UK is a registered charity and therefore is not liable to corporation tax on income derived from its charitable activities, as it falls within the exemptions available to registered charities.

9 Tangible fixed assets

	Computer equipment £'000	Furniture, fixtures and equipment £'000	Leasehold improve- ments £'000	Total £'000
Cost				
At 1 October 2021	22	78	362	462
Additions	—	—	—	—
Disposals	—	—	—	—
At 30 September 2022	22	78	362	462
Depreciation				
At 1 October 2021	15	47	115	177
Charge for year	4	19	48	71
Disposals	—	—	—	—
At 30 September 2022	19	66	163	248
Net book values				
At 30 September 2022	3	12	199	214
At 30 September 2021	7	31	247	285

10 Investments

IRC UK owns 100% of the issued ordinary shares of IRC UK Trading Limited, a company incorporated in England and Wales (Company Registration Number 07170021). The principal activities of the subsidiary are to manage the trading activities of IRC UK. The IRC UK Trading Limited was dormant in the year.

Notes to the financial statements Year to 30 September 2022

11 Debtors

	2022	2021
	£'000	£'000
Funds held overseas	39,582	25,360
Grants receivable	6,325	10,139
Other debtors and prepayments	3,623	446
	49,530	35,945

12 Creditors: amounts falling due within one year

	2022	2021
	£'000	£'000
Programme creditors	7,517	14,233
Deferred income	41,591	29,067
Other creditors and accruals	1,753	916
	50,861	44,216

	2022	2021
	£'000	£'000
Reconciliation of movements in deferred income:		
Carrying amount 1 October 2021	29,067	33,753
Amounts released during the year	(29,067)	(33,753)
Income deferred in the current year	41,591	29,067
Carrying amount at 30 September 2022	41,591	29,067

Notes to the financial statements Year to 30 September 2022

13 Restricted funds

	At 1 October 2021 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2022 £'000
Afghanistan	—	6,879	(6,849)	30
Bangladesh	—	333	(333)	—
Burkina Faso	—	904	(904)	—
Burundi	—	819	(819)	—
Cameroon	—	2,809	(2,809)	—
Central Africa Republic	—	901	(901)	—
Chad	—	4,979	(4,979)	—
Colombia	—	1,454	(1,454)	—
Cote d'Ivoire	—	521	(521)	—
Democratic Republic of Congo	—	2,058	(2,058)	—
El Salvador	—	(206)	206	—
Ethiopia	—	4,815	(4,815)	—
Switzerland	—	5	(5)	—
Iraq	—	504	(504)	—
Jordan & Middle East	—	2,894	(2,894)	—
Kenya	—	196	(196)	—
Lebanon	—	3,548	(3,548)	—
Liberia	—	236	(236)	—
Libya	—	636	(636)	—
Mali	—	2,073	(2,073)	—
Mexico	—	10	(10)	—
Myanmar	—	876	(876)	—
Niger	—	1,009	(1,009)	—
Nigeria	—	8,191	(8,191)	—
Pakistan	—	2,438	(2,438)	—
Myanmar	—	7,636	(5,168)	2,468
Sierra Leone	—	11,623	(11,623)	—
Somalia	—	1,879	(1,879)	—
South Sudan	—	3,649	(3,649)	—
Syria Region	—	9,488	(9,488)	—
Tanzania	—	96	(96)	—
Thailand	—	69	(69)	—
Uganda	—	266	(266)	—
Ukraine	—	904	(512)	392
Yemen	—	2,283	(2,283)	—
Zimbabwe	—	15	(15)	—
Multi-country	—	6,211	(4,455)	1,756
Technical Grants	—	4,687	(4,687)	—
	—	97,688	(93,042)	4,646
Income from government, foundations and other public donors	—	91,861	(88,971)	2,890
Donation and Legacies	—	5,827	(4,071)	1,756
	—	97,688	(93,042)	4,646

Notes to the financial statements Year to 30 September 2022

13 Restricted funds (continued)

	At 1 October 2020 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2021 £'000
Afghanistan	—	1,348	(1,348)	—
Bangladesh	—	349	(349)	—
Burkina Faso	—	1,264	(1,264)	—
Burundi	—	1,212	(1,212)	—
Cameroon	—	2,439	(2,439)	—
Central Africa Republic	—	777	(777)	—
Chad	—	3,699	(3,699)	—
Colombia	—	795	(795)	—
Cote d'Ivoire	—	800	(800)	—
Democratic Republic of Congo	—	4,113	(4,113)	—
El Salvador	—	345	(345)	—
Ethiopia	—	773	(773)	—
Germany	—	6	(6)	—
Greece	—	8	(8)	—
Iraq	—	7,073	(7,073)	—
Jordan & Middle East	—	1,680	(1,680)	—
Kenya	—	586	(586)	—
Lebanon	—	6,122	(6,122)	—
Liberia	—	497	(497)	—
Libya	—	1,767	(1,767)	—
Mali	—	1,883	(1,883)	—
Mexico	—	28	(28)	—
Myanmar	—	389	(389)	—
Niger	—	889	(889)	—
Nigeria	—	15,965	(15,965)	—
Pakistan	—	8,481	(8,481)	—
Sierra Leone	—	15,965	(15,965)	—
Somalia	—	2,663	(2,663)	—
South Sudan	—	2,989	(2,989)	—
Sudan	—	129	(129)	—
Syria Region	—	8,206	(8,206)	—
Tanzania	—	2,620	(2,620)	—
Thailand	—	8	(8)	—
Uganda	—	316	(316)	—
Yemen	—	1,864	(1,864)	—
Zimbabwe	—	360	(360)	—
Multi-country	—	1,266	(1,266)	—
Technical Grants	—	2,466	(2,466)	—
	—	101,767	(101,767)	—
Income from government, foundations and other public donors	—	101,203	(101,203)	—
Donation and Legacies	—	564	(564)	—
	—	101,767	(101,767)	—

Notes to the financial statements Year to 30 September 2022

13 Restricted funds (continued)

	At 1 October 2021 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2022 £'000
Health				
Health (includes psychosocial)	—	20,003	(20,003)	—
Environmental health (water, sanitation, & shelter)	—	4,334	(4,334)	—
Reproductive and Wellness	—	362	(362)	—
Research, Evaluation and Learning	—	3,556	(3,556)	—
	—	28,255	(28,255)	—
Safety				
Child protection	—	8,701	(8,701)	—
Women's protection and empowerment and GBV	—	12,752	(12,752)	—
Advocacy	—	485	(485)	—
Shelter and Resettlement	—	1,879	(1,879)	—
Protection and Rule of Law	—	6,849	(6,849)	—
	—	30,666	(30,666)	—
Education				
Education (includes Vocational Education)	—	7,004	(7,004)	—
	—	7,004	(7,004)	—
Economic Wellbeing				
Livelihoods	—	4,221	(4,221)	—
Economic Empowerment	—	47	(47)	—
Economic Recovery, Research and Development	—	18,004	(18,004)	—
	—	22,272	(22,272)	—
Power				
Good governance	—	1,424	(1,424)	—
Civil Society	—	59	(59)	—
Community, Integration and Development	—	593	(593)	—
	—	2,076	(2,076)	—
Other				
Unspent at year end	—	4,646	—	4,646
Other costs	—	2,769	(2,769)	—
	—	97,688	(93,042)	4,646

Notes to the financial statements Year to 30 September 2022

13 Restricted funds (continued)

	At 1 October 2020 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2021 £'000
<i>Health</i>				
<i>Health (includes psychosocial)</i>	—	32,113	(32,113)	—
<i>Environmental health (water, sanitation, & shelter)</i>	—	3,592	(3,592)	—
<i>Reproductive and Wellness</i>	—	100	(100)	—
<i>Research, Evaluation and Learning</i>	—	6,587	(6,587)	—
	—	42,392	(42,392)	—
<i>Safety</i>				
<i>Child protection</i>	—	4,128	(4,128)	—
<i>Women's protection and empowerment and GBV</i>	—	6,184	(6,184)	—
<i>Advocacy</i>	—	205	(205)	—
<i>Shelter and Resettlement</i>	—	110	(110)	—
<i>Protection and Rule of Law</i>	—	16,697	(16,697)	—
	—	27,324	(27,324)	—
<i>Education</i>				
<i>Education (includes Vocational Education)</i>	—	7,198	(7,198)	—
	—	7,198	(7,198)	—
<i>Economic Wellbeing</i>				
<i>Livelihoods</i>	—	6,664	(6,664)	—
<i>Economic Empowerment</i>	—	7	(7)	—
<i>Economic Recovery, Research and Development</i>	—	8,809	(8,809)	—
	—	15,480	(15,480)	—
<i>Power</i>				
<i>Good governance</i>	—	4,202	(4,202)	—
<i>Civil Society</i>	—	17	(17)	—
<i>Community, Integration and Development</i>	—	1,863	(1,863)	—
	—	6,082	(6,082)	—
<i>Other</i>				
<i>Other costs</i>	—	3,291	(3,291)	—
	—	101,767	(101,767)	—

14 Operating leases

The charity had commitments in respect of non-cancellable operating leases of property which fall due:

	2022 £'000	2021 £'000
Within one year	259	332
Within two to five years	560	55
	819	387

15 Connected charities and related parties

IRC UK is an independent entity governed by its Board of Trustees.

IRC UK is a member of an international network of agencies referred to collectively as the International Rescue Committee (IRC). IRC UK is affiliated with the International Rescue Committee Inc, ('IRC NY'), a not-for-profit agency based in New York, USA; the International Rescue Committee Belgium ASBL, based in Brussels; the International Rescue Committee Deutschland (gGmbH) ('IRC DE'); the International Rescue Committee Sverige Insamlingsstiftelse ('IRC SV') in Sweden and associated agencies and offices worldwide.

The overseas activities of IRC UK are carried out through the regional and country offices of the IRC, under contract with IRC UK, and supervised by IRC UK staff.

During the year, remittances of £11,082,681 (2021 - £9,998,777) were received from IRC NY, of which £4,473,676 (2021 - £4,161,221) was unrestricted budgeted funding and £6,569,136 (2021-£5,837,556) was the reimbursement of salary and operating costs of UK based hosted staff.

Due to the international nature of the organisations' operations, certain salaries and costs are paid by IRC NY and IRC BE and then reimbursed by IRC UK, and vice versa. At 30 September 2022, £2,692,674 (2021 - £124,874) was owed by IRC NY to IRC UK and £48,534 (2021-(£10,720)) by IRC UK to IRC BE in relation to such reimbursements.

At the year end, funds held by IRC offices overseas, which related to IRC UK programmes and are included within debtors in accordance with IRC UK accounting policies, totalled £39,582,019 (2021 - £25,360,174). Funds owed to IRC overseas offices in relation to monies already disbursed totalled £7,517,109 (2021 - £14,233,184). During the year a total of £100,961,849 was remitted to IRC overseas offices (2021 - £103,936,108)

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure which is disallowed by donors on these projects. At the year-end £72,034 (2021 - £nil) was owed by IRC NY to IRC UK in relation to disallowable expenditure on grants.

Included within donations and legacy income on the statement of financial activities are donations of £21,371 from IRC UK trustees (2021 - £55,424). No trustee had any beneficial interest in any contract with the charity during the year.

Notes to the financial statements Year to 30 September 2022

16 Project commitments

As at 30 September 2022, IRC UK was committed to expenditure on ongoing and future programmes totalling £195 million (2021 - £131 million). Funding agreements are in place for all of the aforementioned programmes.

	Contract Value £m	Funds spent to date £m	Future committed amounts £m
What Works to Prevent Violence: Impact at Scale	45	2	43
Saving Lives in Sierra Leone Phase 2	38	34	4
LAFIYA - Health Resilience in North East (HeRoN)	23	11	12
Every Adolescent Girl Empowered and Resilient (EAGER) - Sierra Leone	18	15	3
Education Research in Conflict and Protracted Crisis (ERICC)	16	1	15
Supporting Social and Economic Resilience of Vulnerable Women and Girls (SECuRE) II 2021-2024	10	4	6
Multisector integrated humanitarian programme to address protection risks in Afghanistan	9	0	9
SIDA Protection Concept Note	9	0	9
Appui au Développement des jeunes enfants dans la province du Lac (ADELAC)	9	4	5
Leave No Girl Behind	8	7	1
Syria resilience Consortium (SRC) 2020 Pooled Fund	8	6	2
SIDA HFA V Yr2 fro Colombia	7	0	7
DEC Phase 2A	6	0	6
South Sudan Rural Development Strengthening Smallholders' Resilience in Greater Upper Nile	6	3	3
Other projects (under £5m contract values)	100	30	70
	312	117	195

17 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total 2022 £'000
Fund balances at 30 September 2022 are represented by:			
Tangible fixed assets	214	—	214
Current assets	7,067	53,753	60,820
Creditors: amounts falling due within one year	(1,754)	(49,107)	(50,861)
Total net assets	5,527	4,646	10,173

Notes to the financial statements Year to 30 September 2022

	<i>Unrestricted funds £'000</i>	<i>Restricted funds £'000</i>	<i>Total 2021 £'000</i>
<i>Fund balances at 30 September 2021 are represented by:</i>			
<i>Tangible fixed assets</i>	285	—	285
<i>Current assets</i>	5,725	43,300	49,025
<i>Creditors: amounts falling due within one year</i>	(916)	(43,300)	(44,216)
<i>Total net assets</i>	<u>5,094</u>	<u>—</u>	<u>5,094</u>

18 Acknowledgement of donor contributions to charitable activities

IRC UK acknowledges the following contributions from donors included within charitable activities in note 2.

Agence Française de Développement (AFD)

Project Code	Contract Number	Programme	Cash Received EUR	Income Recognised EUR
EX110	CNE 1215 01 K	Projet d'urgence d'alimentation en eau potable des communes d'accueil des personnes déplacées internes à la frontière malienne du Niger	—	1,186,138
EX113	CML 143201T	Amélioration de l'accès à l'eau potable et des conditions d'hygiène des populations de la région de Ménaka	284,911	(24,826)
EX140	CTD 1222 01 N	Autonomisation sociale des femmes tchadiennes par l'accès aux services de santé et la prise en compte des violences basées sur le genre	—	1,438,914
EX150	CTD 1225 01 S	Appui au Développement des jeunes enfants dans la province du Lac (ADELAC)	—	2,399,456

Danish International Development Agency

During the year DANIDA funded the two projects:

'Promoting the Health and Economic Wellbeing of At-Risk Communities in Northern Syria'. The total value of the project amounts to DKK30,000,000 covering the period 1 July 2022 to 30 June 2023. During financial year 2022 IRC UK had received DKK17,331,647 and the income recognised was DKK15,860,527.

'Enhancing the COVID-19 Response and the availability of Health Services in Northeast Syria'. The total value of the project amounts to DKK15,000,000 covering the period 1 November 2021 to March 2023. During the financial year 2022 IRC UK had received DKK15,000,000 and the income recognised was DKK6,467,252.

Notes to the financial statements Year to 30 September 2022

DG DEVCO (EuropeAid)

During 2022 DG DEVCO funded four projects through IRC UK of which one concluded during the year and three continue into 2023. A number of old projects also concluded their final reporting and remaining funds were received or underspent balance returned to the donor.

Project Code	Contract Number	Programme	Cash Received EUR	Income Recognised EUR
EA055		Building Resilient Communities in Somalia	—	(14,129)
EA058	T05.189(t005)	Enhanced Integraton of Displaced and Displacement Affected Communities in Ethiopia (EIDDACE)-Tigray Region	289,115	(91,609)
EA059	TOS.1919(T005)	Regional Development and Precrions Programme (RDPP) – Jijiga Area	97,548	(8,857)
EA060	T03.102	Prévention et réponse aux violences basées sur le genre à travers l'autonomisation sociale, économique et la participation citoyenne des femmes et des filles	231,340	33,769
EA063	FED/2017/388-853	Restoring and Strengthening Health Services in Borno State	1,182,949	6,169
EA064	T05-EUTF-HoA-ET-02.1.4	Private Sector Reinforcement Initiative to Stem Migration (PRISM)	—	(154,515)
EA065	EIDHR/2018/402-662	Supporting Persons with Disabilities in Tanzania and Burundi to enjoy full and equal human rights, fundamental freedoms and experience respect for their inherent dignity (TRM)	—	(8,690)
EA068	HUM/2018 401/897	Umwana Mumuryango (Child in the Home) UMMU	1,414,680	681,935
EA070	T05-EUTF-HOA-SS-49-03	South Sudan Rural Development: Strengthening Smallholders' Resilience in Greater Upper Nile	1,802,816	1,773,480
EX104	ENI/2018/399-482	Evidence based NCD Care: A Model for PHC in Libya	385,986	(1,890)

18 Acknowledgement of donor contributions to charitable activities (continued)

FCDO (formerly DFID)

During 2022 FCDO funded twenty projects of which nine concluded during the year and remainder continue into 2023 and 2024.

Project Code	Contract Number	Programme	Cash Received	Income Recognised
DF168	300089	Conflict affected individuals and institutions in Syria are better prepared to cope with and mitigate the risks of shocks	2,059,995	1,463,620
DF194	300036	Saving Lives in Sierra Leone, Phase II	4,913,186	5,257,871
DF203	205128-103	Somalia Humanitarian and Resilience Programme (SHARP)	1,109,895	1,090,399
DF204	4350	Every Adolescent Girl Empowered and Resilient (EAGER) - Sierra Leone	4,787,604	6,193,972
DF205	4325	Leave No Girl Behind	1,889,141	2,334,931
DF207	300432 - 102;PO:40117833	Promoting Rights and Supporting Protection Needs in North East Nigeria (ProSPINE+))	878,073	1,311,876

Notes to the financial statements Year to 30 September 2022

DF218	82604521	U-LEARN: Uganda Learning, Evidence, Accountability, and Research Network	339,454	228,766
DF221	300495-102; PO 40122089	LAFIYA- Health Resilience in North East (HeRoN)	5,334,459	4,187,718
DF230		Evidence Fund: Covid-19 Social Science Research – Evidence Platform	24,100	21,738
DF231	300420-102	Integrated Emergency Support to Afghanistan	3,795,260	3,421,965
DF232		Corruption along migration pathways in Mexico	15,000	13,299
DF233	205128-102	Building resilient Communities in Somalia (BRCiS) IRF9	236,118	408,445
DF238	204603-105	Multipurpose Cash Assistance to Flood Affected Households in Balochistan	650,000	44,807
DFC03		ReBUILD for Resilience (R4R) - Inception Period	7,200	—
DFC10		What Works to Prevent Violence: Impact at Scale	1,478,559	1,917,325
DFC 11		Education Research in Conflict and Protracted Crisis (ERICC)	575,153	1,053,468
EX145		Advancing GBV Innovations Call	14,522	88,437
EX175	47475	R2HC Annual Funding Call	-	33,016
EX180		Self-managed abortion: Barriers and opportunities in humanitarian settings in East Africa	47,198	47,201
OX120	ES/P010873/1	Research capacity building and knowledge generation to support preparedness and response to humanitarian crises and epidemics	51,816	2,107

Notes to the financial statements Year to 30 September 2022

18 Acknowledgement of donor contributions to charitable activities (continued)

Irish Aid Trustees' Certificate of Assurance

This certificate of assurance is furnished in terms of the requirements of the Irish Department of Public Expenditure and Reform in respect of Grants from the Exchequer Funds. In this regard the trustees confirm that the public money granted was used on accordance with the terms and conditions of the grant.

Grantor: Minister for Foreign affairs and Trade

Name of the grant: IRC - Irish Aid Strategic Partnership

Contract Number: HQHUM/2022/International Rescue Committee

Purpose of the grant: Responding effectively and with accountability to women and girls experiencing gender-based violence (GBV) in humanitarian settings (2022-2024)

Amount and term of grant: €1,800,000 from 1 January 2022 to 31 December 2022, including €267,656 Emergency Response funding from Irish Aid.

Reconciliation of amounts received, expended and deferred as per table below.		
	EUR	GBP
Income received in the current year	1,800,000	1,512,033
Deferred to following year	(928,875)	(802,721)
Accrued to following year	45,896	40,394
Income recognised in the current year	871,125	749,707
Unrealised exchange rate difference	45,896	—

The income recognised in the current year in the table above relates only to the expenditure for contract IRC **HQHUM/2022/InternationalrescueCommittee**. Total Irish Aid income recognised in note 2 on page 62 of £3,407,256 (2021 - £2,716,197) includes other projects that were also active in the year.

The number of employees who earned €60,000 per annum or more (including taxable benefits but excluding pension contributions) during the year was as follows:

Notes to the financial statements Year to 30 September 2022

18 Acknowledgement of donor contributions to charitable activities (continued)

	2022	2021
€60,001 – €70,000	23	18
€70,001 – €80,000	18	13
€80,001 – €90,000	3	2
€90,001 – €100,000	9	7
€100,001 – €110,000	4	6
€110,001 – €120,000	3	6
€120,001 – €130,000	3	1
€140,001 – €150,000	1	—
€200,001 – €210,000	—	1

During the year, total employer pension contributions were € 524,410 (2021 - €436,211).

Minister for Foreign Affairs and Trade as represented by Irish Aid in Liberia

We acknowledge the following funding was received from Irish Aid in Sierra Leone and Ethiopia for the following programmes:

Country	Contract	Project	Value
Ethiopia	PETHHUM/2022/IRC	Ethiopian Emergency Response Mechanism (IA-ERM)	€ 2,000,000
Sierra Leone	SLE.IRC.2022.01	Adolescent Girls Empowerment and Protection Project (AGEPP) Phase II	€ 800,000

18 Acknowledgement of donor contributions to charitable activities (continued)

Swedish International Development Cooperation Agency

We acknowledge receipt of \$32,538,068 from Sida in the period 1 October 2021 to 30 September 2022 (2021 - \$29,355,310) for year 2 of the IRC's fifth, five-year Humanitarian Framework Agreement (HFAV-2021-2025).

Reconciliation of amounts received, expended and deferred as per table below.		
	USD	GBP
Income received in the current year	32,538,068	24,950,663
Deferred to following year	(20,429,742)	(19,352,573)
Accrued from following year	7,591,833	6,819,278
Income recognised in the current year	17,908,683	12,417,368
Unrealised exchange rate difference	1,791,476	—

Additional income from Sida of £12,417,368 was recognised in the period 1 October 2021 to 30 September 2022, having been received prior to 1 October 2021 and deferred.

INTERNATIONAL RESCUE COMMITTEE, U.K

England & Wales - Charity number 1065972

Accounts



ANNUAL REPORT

**20
21**





Cover image: Scenes from an IRC-supported health clinic in Mosawi District, Afghanistan.

This page: Muna Tutu, 10, and her big sister, Khamis Tutu, who is her support system, do homework together in a Sudanese refugee camp in Jamjang, South Sudan.

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The trustees present their statutory report together with the financial statements of International Rescue Committee, UK ("IRC UK") for the year ended 30 September 2021 (FY 2021).

IRC UK is affiliated with the International Rescue Committee Inc., a not-for-profit agency based in New York, USA, ("IRC NY"); the International Rescue Committee Belgium ASBL, based in Brussels; the International Rescue Committee Deutschland (gGmbH) ("IRC DE") based in Bonn and Berlin; the International Rescue Committee Sverige Insamlingsstiftelse ("IRC-SV") in Sweden; and associated agencies and offices worldwide. Collectively, these agencies make up the network referred to as the International Rescue Committee ("IRC").

IRC UK works closely with IRC NY to carry out projects throughout the world. The projects

referred to in this report are implemented through the network by IRC NY and through local partners. This trustees' report has been prepared in accordance with Part 8 of the Charities Act 2011 and the statement of recommended practice (SORP). It also meets the requirements for a directors' report set out in the Companies Act 2006 and the requirements for a strategic report as outlined in 'The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013'.

The financial statements have been prepared in accordance with the accounting policies and comply with the charitable company's Memorandum and Articles of Association, applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Company Limited by Guarantee
Registration Number
3458056 (England and Wales)

Charity Registration Number
1065972

A LETTER FROM THE EXECUTIVE DIRECTOR



Laura Kyrke-Smith
Executive Director,
International Rescue
Committee UK

Friends and colleagues,

As we continue to navigate through the COVID-19 pandemic across the world, the work of our organisation is more important than ever and I am so proud of the dedication of our staff.

Humanitarian needs continue to grow worldwide. Millions are displaced for longer periods of time, often living informally rather than in refugee camps, making effective support harder, while in the UK economic and other domestic pressures have led to a reduction in humanitarian funding and political engagement in humanitarian crises.

Our teams have continued to step up and deliver. Across the world, we've provided healthcare to people caught up in conflict and crisis and now affected by COVID-19 too. But we've also seen the economic damage of COVID-19 and responded extensively from direct cash assistance to online job readiness trainings. We have also conducted research exploring the impact of COVID-19 lockdowns on refugees' economic opportunities and identifying how businesses can support the economic wellbeing of refugees.

Despite COVID-19 we have been able to adapt and continue delivering programmes in some of the hardest-to-reach parts of the world, from Ethiopia to Afghanistan, from Yemen to Syria. In the UK we have continued to raise awareness and advocate on behalf of the people we serve. We are proud to have become a member of the Disasters Emergency Committee, and to now be able to work with this fantastic group of leading UK charities to increase the impact of our collective support.

We also engaged our UK partners to build support for our work; we were proud to host, for example, a virtual visit for a number of donors to our programmes in Sierra Leone, and we were pleased to be able to take our UK Patron, His Royal Highness The Prince of Wales, on a virtual visit to our programmes in Nigeria.

Here in the UK, we launched an exciting new programme to provide integration support to 200 resettled refugees in South East England. This programme is our first in the UK, and builds on our expertise of running refugee integration programmes in the U.S. and Europe to help refugees, coupled with our knowledge of the UK context.

I am also proud of the work we have done at an organisational level to advance diversity, equity and inclusion at the IRC. In the UK we have worked hard to deliver on our diversity and inclusion plan, with great progress in areas including the diversity of our Board and our approach to recruitment.

With the help of our fantastic partners and supporters, our teams will continue to respond to crises in 2022, and ultimately to serve our clients to the very best of our ability. Yours,

Laura Kyrke-Smith
Executive Director, IRC UK

A LETTER FROM THE IRC UK BOARD



Titilola Banjoko Osiyemi
Chair, International Rescue
Committee UK Board

In my first year of being chair of the IRC UK Board, I've been so encouraged to see our impactful programmes and impressed by the work of the IRC.

Considering the ongoing and emerging crises around the world, the role of this organisation is increasingly important.

The COVID-19 pandemic has put organisations like ours under unprecedented pressure, but the IRC has risen to the challenge. For example, the newly launched RISE programme will help refugees rebuild their lives in England – an exciting development and a first for IRC UK. While the pandemic didn't slow down our work abroad, it did highlight the importance of supporting resettlement here at home, just as we have in the U.S. and Europe. This is an important step for us as an organisation, and we know that the programme is sure to grow, making IRC UK one of the leaders in UK resettlement in the years to come.

I've been so encouraged to see the incredible clients we have been working with around the world, the comprehensive UK aid campaign here at home, and so many inspiring programmes. From daily activities in refugee camps ensuring children can continue their education while being supported through the trauma of losing their home, to forming safe spaces for women to share their thoughts freely, and providing the food assistance that saves lives amidst droughts and famine-like conditions, the IRC teams truly make our world a better place. Looking ahead, we will continue to campaign on the right for our clients in the UK and around the world. I'd like to thank our staff and volunteers for their commitment to the work that we do and thank fellow trustees for their volunteering. I also thank our funders and supporters, who continue to lift up our work and enable us to go from strength to strength.

Despite the challenges brought on by the pandemic, we are happy that our Patron, His Royal Highness The Prince of Wales, could continue to see the impact of our economic empowerment work. It is always an incredible opportunity to see how IRC programmes make a real difference on the ground.

As we look ahead as a Board, we see the incredible growth of impact that IRC UK will continue to have on our world, and the growth of the organisation's fundraising arm will surely increase our impact even further in the years to come. Thank you to our funders, our advocates and all our supporters for their continued support of IRC UK.

Sincerely,

Titilola Banjoko Osiyemi
Chair, IRC UK Board

This page: Children receive nutrition support at IRC's health clinic (through IRC's combined protocol approach) and how Covid-19 is impacting them.



OUR WORK

The IRC's mission is to help people whose lives and livelihoods have been shattered by conflict and disaster, including the climate crisis, to survive, recover and regain control of their futures.

We serve people in crisis across the globe who have fled their homes or remained in their communities. Our vision is to lead the humanitarian field by implementing high-impact, cost-effective programmes for people affected by crisis, and by using our experience to shape policy and push for change. In particular, we seek improved outcomes for our clients in the following five focus areas:



Reduced risk of ill health and better chances of recovery from ill-health



Safety from physical, sexual, and psychological harm



Education in terms of literacy and numeracy, as well as foundational, vocational, and life skills



Economic wellbeing by addressing basic material needs, income and asset growth



Power to influence decisions that affect their lives

SAFEGUARDING AT THE IRC

The IRC continues to take very seriously our responsibility to protect our staff and clients from exploitation and abuse. The size of our dedicated global Safeguarding Unit more than doubled in 2021, expanding technical support across our global operations. 2021 saw the finish of the IRC's first multi-year Safeguarding Strategy, with an updated three-year Safeguarding Strategy aligned with our global organisational strategy beginning in 2022. Preventing safeguarding violations was the primary goal of this work in 2021, and this will continue into 2022 and beyond. Further detail on our approach to safeguarding is set out on page 41.

CRISIS WATCH 2021 THE GLOBAL PICTURE



Over 84 million people worldwide are forcibly displaced from their homes



Over 26.6 million people are refugees



Approximately 42% of displaced people are children

2021 PRIORITY CRISIS: YEMEN

In 2021, armed conflict spread to new governorates, while it continued to manifest in sporadic fighting and some escalation in ongoing conflict areas with no end in sight.

The conflict will likely continue in 2022 and could trigger renewed major violence as all sides seek to gain power via military operations given the lack of strong incentives to engage in a political process. Gender-based violence (GBV), discrimination towards women, and early marriages have significantly increased since the start of the war, and there are critical gaps in reproductive health services across the country. With humanitarian access heavily restricted in many areas and humanitarian funding shortfall, the ability of humanitarian actors to meet Yemenis' needs is constrained.

The IRC has worked in Yemen since 2012, and throughout 2021 our teams continued to deliver urgent health and nutrition services to those displaced by the war. The IRC also provided reproductive healthcare to pregnant women and new mothers, water and sanitation services, education for out-of-school children, and psychosocial and case management services for women and children.

Opposite: Na'aem Ahmed Abdullah, 11 years old, comes from Al Hodeidah. Na'aem lives with her parents and 8 siblings in Al-Sahdah camp. Na'aem wants to be a teacher when she grows up, and believes all children should get an education so they can succeed.

30.5
million: Population

20.7
million people in need of humanitarian aid

16.1
million people facing crisis levels of food insecurity or worse in 2021

168th
(of 170 countries) for women's equality

15.6
million people living in extreme poverty



2021 PRIORITY CRISIS: AFGHANISTAN

By late 2021, drought, inflation, and food shortages left nearly half of the population experiencing crisis or worse levels of food insecurity – the highest level ever recorded in Afghanistan.

In 2022, over half of the population will face acute food insecurity, including nearly nine million people who are one step away from famine. More than three million children are at risk of acute malnutrition, at least one million of whom are expected to suffer from severe acute malnutrition and could die without treatment.

The IRC has worked in Afghanistan since 1988, and we now work in thousands of villages across nine provinces, with Afghans making up more than 99% of IRC staff in the country. In recent years, the IRC has become one of the leaders in women's protection and empowerment in Afghanistan. We also provide uprooted families with cash assistance, tents, clean water, sanitation and other necessities; support over 100 health facilities; help people find employment; and work with local communities to identify, plan and manage their own development projects.

Opposite: Zulaykha* (name changed), who received emergency cash assistance from the International Rescue Committee (IRC), plays with her son outside the home she is renting in Kabul, Afghanistan.

39.8
million: Population

24
million people in urgent need of humanitarian assistance

50%
More than half of the population is affected by acute food insecurity

90%
Over 90% of the country's health clinics are expected to be shut down in 2022



2021 PRIORITY CRISIS: ETHIOPIA

Ethiopia is experiencing a multitude of crises including conflict, severe weather shocks, and COVID-19, which are all driving massive humanitarian needs.

In 2021, flooding, drought, worsening economic conditions and widespread conflict has pushed millions of people into dire need of humanitarian assistance. System failures as a result of conflicts and lack of funds have meant that many of those in need of humanitarian assistance have not yet been reached.

The IRC is working across Ethiopia with refugees, displaced people and host communities impacted by crises to address humanitarian challenges. We are providing healthcare, education, water and sanitation, livelihoods, and protection services to people across the country. We run Early Child Education facilities and safe spaces; conduct a feeding programme; provide GBV counselling services; and distribute cash and non-food items like blankets, hygiene kits and jerry cans.

117.9

million: Population

25.9

million people in need of humanitarian aid

4.2

million people internally displaced at the end of 2021

Opposite: Portrait of Misra Hussein Ahmed (22) while teaching students during a class session. Misra lives with her two children in Qoloji camp, located in the Somali region of Ethiopia. She was a high-school student with dreams to complete a PhD after her studies; however, since she and her children were displaced, she's become a teacher and teaches Somali and English to elementary schoolchildren in the camp. Misra receives teacher training from the IRC as part of the education program funded by the European Commission's Department for Humanitarian Aid and Civil Protection (ECHO). (Edited).

This page: Zainab Bare is a Somali refugee living in Helowyn camp in Ethiopia.



REFUGEE INTEGRATION IN SOUTHEAST ENGLAND (RISE)

In 2021, the IRC launched its first programme in the UK, working in partnership with local councils to provide integration support to 200 resettled refugees in South East England.

This programme draws on the IRC's expertise in refugee integration, building on our experience of running refugee integration programmes in the United States and Europe, to help refugees rebuild their lives in the UK.

The IRC RISE programme offers resettled refugees the knowledge and confidence to thrive, whilst also equipping their local communities with the skills to better support them. This is achieved through a range of activities, such as group training sessions on cultural orientation, exploring how to understand and navigate local services, as well as mentorship schemes to foster mutual support and progress.

The IRC believes that the integration of women should be a priority in its own right, therefore the RISE programme will focus on supporting refugee women in particular. We know from other countries where we work, that even when refugee women are allowed to work legally, many face discriminatory norms and administrative barriers to accessing employment. Through inclusive, tailored civic and community engagement activities, RISE increases community participation, builds confidence and strengthens the resilience of refugee families, particularly women to take control of their future.

The project targets 200 resettlement scheme sponsored adult refugees aged 18 to 65 through a blend of mixed and gender-specific activities, which address cultural and practical barriers, to ensure full and equal participation of both men and

women. In 2022 we will expand this programme to serve a growing number of clients including newly-arrived Afghan refugees following the fall of Kabul to the Taliban.

WELCOMING REFUGEES IN THE UK

Moving to a new and unfamiliar country can be a daunting prospect but we know that when welcomed, refugees have much to offer. But even when refugees land safely in Britain, they still face significant challenges on the pathway to rebuilding their lives, such as employment, language, education and access to basic services.

This is why integration support for refugees is so essential. Refugees are an asset to the UK, enriching local communities whilst also making an important economic contribution. They pay their taxes, they support local commerce, and they start their own businesses providing jobs, as well as filling jobs for welcoming employers.

Evidence from other contexts where the IRC work, speak to the economic potential of refugees. In the United States, 84% of refugees enrolled on IRC employment programmes were economically self-sufficient within 180 days. IRC research has also found that refugee women could make a significant contribution to global GDP, if employment and wage gaps were closed in each of the top 30 refugee-hosting countries.

RISE ACTIVITIES

We skill refugees with the knowledge they need to navigate their community and become self-sufficient. We work with local communities themselves to help them be better equipped to support the integration of local refugees, and we support all refugees – including women – to actively access opportunities in their local areas. Our refugee integration programme focusses on the following key areas:

- Cultural orientation workshops
- Refugee leadership group
- Peer mentorship programme
- Community interpretation training
- Employment readiness

This page: 4-year-old Nasrin was born with a serious heart condition to Kurdish-Syrian refugees in Iraq, Maasom and Hiba. After a year of back and forth with doctors whilst trying to get the right papers, the family was finally flown to the UK through The Syrian Vulnerable Persons Resettlement Scheme in the United Kingdom and Nasrin underwent two rounds of specialist open heart surgery at Southampton hospital. Today the family live in Andover, Hampshire and Nasrin is starting school. Nasrin's dad Maasom has been supported by the IRC UK's RISE programme, which supports resettled refugees as they navigate their new life in the UK. (Edited).





OUR APPROACH

INCLUSIVE ECONOMIC RECOVERY AND RESPONDING TO RISING HUNGER

The humanitarian landscape is changing. Not only are millions displaced, but they are also displaced for longer periods of time, and the majority live in cities and communities rather than refugee camps.

In fact, 60% of the world's refugees and 80% of IDPs live in urban areas. Newly-arrived refugees set about finding work, but unemployment in host countries is often already high. This can lead to tensions with host communities. To counter this, we support boosting collective job opportunities across communities, while encouraging governments to end policies that restrict economic opportunities for refugees, and thus stifle the economy for everyone.

COVID-19 has had a devastating impact on the livelihoods of women who are overrepresented in informal work such as market trading and other forms of self-employment, as well as sectors disproportionately affected by lockdowns such as retail and personal services like hairdressing. We explored the impact of lockdown on refugees' economic opportunities in [Restoring resilient futures: Women's economic empowerment in the face of Covid-19 and displacement](#), with leading think tank ODI. We found that crises and displacement worsened the impact of the pandemic for women and their economic recovery relies on a combination of services. We promote a model of women's economic empowerment that not only seeks to increase women's use and control of economic resources but also responds to the increasing threat of gender-based violence and supports community and women's organisations' efforts to transform gender discriminatory social norms and laws.

A further devastating consequence of the pandemic-triggered economic downturn is rising hunger. This year, the UK held the presidency of the G7 and included famine prevention as a priority theme. We launched a report, [Ending the hunger crisis: Recovery, response and resilience](#), ahead of the G7 summit to call for G7 leaders to take action and prevent famine by prioritising vital humanitarian responses including humanitarian cash transfers, malnutrition prevention, and response and climate and gender-sensitive food security programming. We called for G7 countries to take diplomatic action to unblock barriers to vital humanitarian services. The G7 leaders responded by including an endorsement of G7 famine prevention plans in the Leaders' statement. However, this was against the backdrop of cuts to UK aid. We joined peer organisations to highlight the consequences of these cuts at a time of rising critical needs.

60%

of the world's refugees live in urban areas

80%

of the world's IDPs live in urban areas

Opposite: Zahara Adem, 10 (left) and Shenkeron Abdi, 13 are best friends. Zahara and Shenkeron are part of Girl Shine at Helowyn camp, Somali region.

ACTION AGAINST GENDER-BASED VIOLENCE

Violence against women and girls is a global problem of epidemic proportions. Evidence shows that over one-third of women and girls globally will experience some form of violence in their lifetime.

Gender-based violence (GBV) is exacerbated in emergencies, where vulnerability and risks are higher, and family and community protections have broken down.

Restrictions on freedom of movement and association because of COVID-19 have exacerbated a roll-back in gender equality for women and girls in fragile and conflict-affected states. GBV prevention and response services have become difficult or impossible to access in many places, with adolescent girls particularly at risk, as schools and age-appropriate services close, cutting them off from support networks. In a study conducted with IRC clients across 15 of our country programmes in the first few months of COVID-19 lockdowns, 73% of respondents reported a rise in domestic abuse during the pandemic.

Using programming data and expertise, we have continued to engage in national and global advocacy throughout 2020. This includes championing the needs of women and girls in COVID-19 humanitarian response plans for fragile and conflict-affected states. We released a series of reports, briefings, and coordinated civil society letters during the initial months of COVID-19 lockdown highlighting the Shadow Pandemic of GBV in humanitarian crises and the lack of resources for GBV in the United Nations global host communities. To counter this, we support boosting collective job opportunities across communities, while encouraging governments to end policies that restrict economic opportunities for refugees, and thus stifle the economy for everyone.

Refugee women face additional barriers to safe economic opportunities, including a heightened threat of GBV and economic exploitation, particularly high legal barriers to decent work and increased care burdens. We explored the impact of lockdown on refugees' economic opportunities in the report [Locked Down and Left Behind: the Impact of COVID-19 on Refugees' Economic Inclusion](#). The IRC has found ways to maintain women's economic empowerment programming through approaches such as digital training and mobile cash transfers.

We promote a model of women's economic empowerment that not only seeks to increase women's use and control of economic resources but also responds to GBV and supports community and women's organisations' efforts to transform discriminatory gender norms and laws.

73%
**of respondents reported
a rise in domestic abuse
during the pandemic**



Above: IRC Women's Protection and Empowerment staff member Umme speaks with women in Bangladesh, after they lost their shelter and belongings in a Cox's Bazaar fire.



This page: In Yobe state in North-East Nigeria, IRC runs the ECHO-funded PEACE program, which integrates education and child protection. During SAFE sessions, a component of the ECHO-funded PEACE program, adolescents at New Abari Primary School in Damaturu learn how to manage their emotions.

CRISES: ADVOCACY RESPONSES



AFGHANISTAN:

During the crisis, IRC shared our programmatic and policy expertise with Parliamentarians and the UK government, including meeting with high-level Foreign and Commonwealth Development Office (FCDO, formerly DFID) officials where we were able to highlight the key needs and gaps in the global response. We were able to ensure that our recommendations on supporting women and girls in the response was a key priority, including ensuring humanitarian aid workers were able to go back to work, as well as flexible funding.



YEMEN:

IRC worked closely with Crisis Action to share our recommendations with the new Special Envoy setting out areas in which the UN could increase its focus and investment to drive forward the peace process, including the economic crisis that continues to drive the conflict. In June 2021, donors met in Brussels for the annual Senior Officials Meeting with a strong focus on donor efforts to support improved humanitarian access in Yemen. One of the key IRC/ NGO asks was for the development of a joint action plan to coordinate UN and Member state diplomatic efforts, and OCHA was tasked with the development of this plan. We have continued to meet regularly with the FCDO in London to raise operational concerns, including the impact of the deteriorating security situation in southern Yemen on IRC programmes.

Opposite top left: Afghanistan: Mosina*, 31, visits an IRC-supported health clinic in Afghanistan with her children Zia* 6, and Seema*, for Seema's* 5-month check up with the clinic's midwife, Abida* (names changed).

Opposite top right: Syria: IRC staff member involved in the distribution, Lina*, 27 years old is a Case Processing Officer who works with the IRC in Mahmoudli Camp. At 8:30 am she starts receiving patients for the self-help sessions, psychosocial support sessions and case processing services until 4.00 pm (name changed).



SYRIA:

In February 2021, the UK held the presidency of the UN Security Council during which time it identified the monthly UNSC Syria briefing, led by the Emergency Relief Coordinator and attended by the P5 and UNSC members, as a key moment to elevate concerns about the risks of non-renewal of cross-border aid. We worked closely with the UK Mission in New York and colleagues in the Beirut Embassy to ensure a clear position was adopted at the UN Security Council which permitted cross-border access into Syria to deliver aid. The UK government did support the renewal of access into northwest Syria and the reauthorisation of access into a second area of the northwest and the northeast and supported efforts to ensure that other Council members did too.



ROHINGYA CRISIS/ MYANMAR:

We continue to share our expertise in Parliament, including through the International Development Select Committee, on the Rohingya crisis. We drafted a briefing paper on the current attempts to expedite the relocation of Rohingya refugees from Cox's Bazar to Bhasan Char, which we shared with stakeholders in European capitals, as well as their UN representatives in Geneva.

Opposite bottom left: Yemen: Aisha and Na'aem live in Sahdah Camp, located in the Al-Dhale'e Governorate in southwest Yemen. Aisha and Na'aem are best friends, and hope to one day give back to their communities.

Opposite bottom right: Myanmar: Young mother and her baby at displacement camp in Northern Shan State, Myanmar. Years of conflict has forced 100,000 to flee their homes and seek shelter in small camps scattered across the region.





This page: Hussiena, 20, breastfeeds her baby, Bello Ibrahim, 7 days old, few hours after their child naming ceremony at her home in Gwoza, Borno, Nigeria. Hussiena was managed at IRC facility in Gwoza throughout her pregnancy until child birth. During one of her routine antenatal visits, IRC medical staff diagnosed her with pregnancy induced hypertension and she was treated. As a first-time mom, she was taught how to breastfeed her baby, benefits of child spacing and health nutrition to avoid infant malnutrition.

STANDING UP FOR OUR CLIENTS

BUSINESS REFUGEE ACTION NETWORK (BRAN)

With the right opportunities and support, refugees can rebuild their lives, become part of their new communities, and contribute to the local economy – and we all gain from this. That’s why the IRC collaborated with business to launch the Business Refugee Action Network (BRAN). BRAN was established in 2018 by founding members the IRC, Virgin, Ben & Jerry’s, the Tent Partnership for Refugees, and the B Team.

BRAN identified business-led innovation as one promising route to improving the economic wellbeing of refugees. To this end, a group of businesses in the network have implemented new approaches to employing refugees. The areas explored were: integrating refugees into supply chains, opportunities for entrepreneurship, and facilitating remote work for refugees. This year, the BRAN launched a [synthesis report](#) exploring the innovative approaches implemented by Ben & Jerry’s, Virgin Megastore Middle East, Levi Strauss & Co., and the social enterprise, NaTakallam. It draws on the feedback and analysis of these innovative approaches generated by wider BRAN membership during BRAN’s workshops conducted during 2019 and 2020, and reflects on the impact of COVID-19 on businesses trialing new approaches.

FURTHER ADVOCACY IN SUPPORT OF OUR CLIENTS

Global Britain Partnership with the Royal United Services Institute (RUSI)

In December 2021, the IRC launched a collection of essays, ‘[Britain as a Force for Good: 6 Ways to Turn a Slogan into Reality](#)’. This collection brought together eight esteemed authors who each offer constructive and tangible ideas for how the UK can realise its ambition to be a force for good on the global stage. The collection included an essay from Baroness Sugg CBE, former FCDO minister, outlining how the UK could launch its first feminist foreign policy;

and Fatou Jeng, founder of Clean Earth Gambia and UNFCCC youth representative, advocating for the UK to put justice at the heart of its action on climate change. Additional contributions included came from Lord Peter Ricketts, former national security advisor; Sir Mark Lowcock, former Under-Secretary General of UN OCHA; Sir Jeremy Farrar and Alice Jamieson, from the [Wellcome Trust](#); and Ravi Gurumurthy and Kathy Peach, from the innovation foundation [Nesta](#). Our online launch event was chaired by Deborah Haynes, Sky News Security, and Defence Editor, and attended by Members of Parliament, government officials, sector colleagues and other foreign policy think tank directors.

Aid campaign

We hosted a number of parliamentarians on a ‘virtual visit’ to see the Cameroon country programme. This allowed them to hear directly from those delivering assistance to vulnerable communities on the frontline, demonstrating the power of humanitarian assistance in fragile and conflict affect states (FCAS). Following the visit, the parliamentarians raised these concerns with the Foreign Secretary, to highlight the impact of cuts in UK aid on programmes in crisis settings.

Expertise in Parliament

We continue to regularly provide information and share our expertise to parliamentary committees. This year we submitted a number of responses, including to multiple International Development Committee (IDC) inquiries [on the aid cuts](#); [climate change and COP26](#); and [racism in the aid sector](#). Furthermore, Adnan Junaid, IRC Pakistan country director, gave evidence to the IDC on an inquiry into UK aid to Pakistan. IRC analysis was quoted in the committee’s report into ‘[Covid-19 in developing countries: secondary impacts](#)’, and our recommendations were adopted, including on increasing funding for frontline organisations.



SUPPORT FOR OUR WORK

We are extremely grateful to our philanthropic partners, whose compassionate generosity has helped to drive the IRC's work around the world over the last year.

When the Afghanistan crisis hit in July, our philanthropic supporters stepped up to help the IRC provide for urgent needs, and over the course of the year, members of The Fifty-One continued to provide holistic, flexible support across all of the IRC's work.

Building a Better Tomorrow, a project supporting Syrian refugees in Lebanon funded by The Said and Asfari Foundations, and other generous philanthropists, remained a core part of our work. We appreciate the commitment and collaboration of both Foundations during the last year in responding to the deteriorating situation in Lebanon.

We have also continued to raise awareness and build strategic partnerships across the philanthropic ecosystem. This led to the IRC being featured in articles and a panel event with Philanthropy Impact and IRC President and CEO, David Miliband spoke at a 'Coutts in Conversation' event.

For the new year, we look forward to welcoming new partners and working strategically with them to continue mitigating the economic impact of COVID-19 in addition to the ever-present needs of the clients we support.

INDIVIDUAL GIVING

The UK public's support for the IRC's work increased again in 2021, with 19,000 donors giving more than £2.58m in 2021 through one-off cash gifts and monthly donations. Particularly notable responses were to our Afghanistan emergency appeal in August, to which the public donated more than £500,000. Our Christmas appeal, which focussed on the added impact of Covid-19 in crisis-affected countries such as Syria and Yemen, raised £830,000. We are so grateful to all of our donors and their continued generosity, particularly during a year when the pandemic has impacted so many of us.

Opposite: Dr. Ruth Grace Babirye, Zonal Doctor for zone II, Bidi Bidi refugee settlement at the IRC protection centre where vaccination for the elderly is happening.

We are particularly grateful for the support of the following philanthropic individuals as well as others who wish not to be named:

- Anita Mendiratta
- Cressida Pollock and Daniel Luhde-Thompson
- Eric Salama
- Francesco Garzarelli and Elena Ciallié
- James and Hiroko Sherwin
- John and Catriona Stares
- Nick and Andrea Kukrika
- Rasha Mansouri Elmasry and Hassan Elmasry
- Scott and Claire Mackin
- Susan Gibson and Mark Bergman
- The Gulab Jamun Charitable Trust
- Robby Walker



In 2021, our corporate partners have shown once again their commitment to ensuring those affected by humanitarian crises are able to access health care, livelihoods support, cash assistance, education and more.

CORPORATE PARTNERS:

- Citigroup Foundation
- GSMA Mobile for Development Foundation
- Standard Chartered Foundation
- The Alstom Foundation
- Unilever

CITIGROUP RESILIENT FUTURES

The IRC's flagship partnership with Citigroup Foundation launched its third project, called Resilient Futures, which has expanded to Mexico meaning that we are now providing vital support to young entrepreneurs in seven countries and four continents.

Amid the global pandemic, the team also had to adapt and pivot, for example, by hosting virtual programmatic visits for our donors. Our most recent event was a bespoke virtual visit to Sierra Leone for Standard Chartered Foundation.

Above: A cleaning and hygiene promotion volunteer and IRC staff member prepare wash and dignity kits to be distributed to families at a Lesvos, Greece refugee reception and identification centre.

We extend sincere gratitude to the trusts, foundations, companies, and organisations that made our work possible in 2021. Their support continues to enable our response to those affected by disaster and conflict across the globe.

- Alstom Foundation
- Asfari Foundation
- Bainum Foundation
- Barbour Foundation
- Belron Ronnie Lubner Charitable Foundation
- Bernard van Leer Foundation
- Bridgewater Charitable Trust
- Bryan Guinness Charitable Trust
- Calpe Trust
- Cheruby Trust
- CHK Foundation
- Citi Foundation
- COVID-19 Global Impact & Innovation Fund
- Dagleish Trust
- Dickety Family Trust
- Ex Corde Trust
- Green Room Charitable Trust
- GSMA Mobile for Development Foundation
- Hasil Foundation
- Henhurst Charitable Trust
- Hugh Symons Charitable Trust
- Intouch Global Foundation
- Jacobs Foundation
- James Percy Foundation
- Khalsa Aid
- LBM Jem Charitable Trust
- Mistral Stiftung
- Mondelez
- Monteverde Charitable Trust
- O'Neill Family Trust
- ORR Mackintosh Foundation
- RELX Group
- Rest-Harrow Trust
- R G Hills Charitable Trust
- Rhododendron Trust
- Said Foundation
- Seneca Trust
- Sightsavers
- S M B Trust
- Standard Chartered Foundation
- The Children's Investment Fund Foundation
- The Zennor Trust
- Tisbury Telegraph Trust
- Touton S.A.
- Tula Trust
- Unilever
- Vovos Better World Fund



This page: Muna Tutu, 10, and her big sister, Khamis Tutu, who is her support system, pose for a portrait in front of their home in a Sudanese refugee camp in Jamjang, South Sudan.

SUPPORT FOR OUR WORK
INSTITUTIONAL PARTNERSHIPS



We continued to strengthen our relationships with government donors and institutions in 2021. In addition to supporting the IRC's programmes in some of the world's most complex crises, many of these partnerships allow collaboration in thought leadership on the world's most pressing humanitarian problems.



EAST AFRICA: SOUTH SUDAN

In 2021, South Sudan continued to face protracted widespread violence, severe climate shocks, and the ongoing COVID-19 crisis, with the Humanitarian Needs Overview (HNO) identifying 8.3 million people in current need of humanitarian assistance. South Sudan's economy remains largely subsistence-based and rural poverty is widespread, with at least 80% of the population defined as income-poor and living on an equivalent of less than US\$1 per day.¹ Recurrent and unpredictable flooding has led to huge losses of agriculture products and assets, forcing communities to leave their homes with limited access to services and livelihoods. Through Europe Aid funding, the IRC has been working to strengthen the resilience of communities, improve governance and conflict prevention and reduce forced displacements due to loss of livelihoods. To achieve this the IRC has been working to improve the food security of rural smallholders to cope with environmental volatility and insecurity. In 2021, through EU funding, 4,263 farmers adopted climate-smart agriculture practices, 383 farmer groups were established, and 1,165 farmers were trained on horticultural production, giving communities the knowledge to cultivate their own produce. In addition, 508 beneficiaries were supported with training in start-ups, primarily in agriculture-oriented businesses such as local bread making as well as selling fish, grain, and milk.



WEST AFRICA: MALI

In Mali, the security situation remains very fragile, particularly in Ménaka, where banditry persists, as do targeted killings and intercommunity tensions. Alliances and counter-alliances between members of armed groups that have signed and not signed peace agreements with the regular armed forces seeking to contain the ambitions of radical groups on the Ménaka and Niger borders have weakened social cohesion. This has reinforced suspicions between the different communities against a backdrop of internal struggles for control of natural resources and major trafficking (drugs, weapons, etc.).

In this unstable context, which has seen the number of staff at the Direction Régionale de l'Hydraulique (DNH) in Ménaka drop from three to one, water investments remain very rare, while the situation of access to drinking water for the populations of the Ménaka region remains precarious with, according to the DNH, rates of access to water for the five communes of the Ménaka region are equivalent to 5% for the commune of Alata, 14% for the commune of Tidermene, 17% for that of Anderamboukane, 27% for that of Ménaka, and 34% for that of Inékar. By way of comparison, the national level is 65% with an optimum of 70% in urban areas.

With the support of Agence Française de Développement (AFD) in Mali, the IRC implemented a project to improve access to drinking water and hygiene conditions for the people of the Ménaka region. The project was piloted by the IRC in collaboration with the DNH, which provided technical

expertise and facilitated contact with the government administration. During implementation, the IRC and our partners constructed and rehabilitated 23 water points, enabling 17,880 people to have sustainable access to water. The project also involved training local actors in hygiene promotion.

The local community has been involved in the project from the outset, from design to implementation, and in the management of the hydraulic works. The local communities, partners, and local authorities have been supported through receiving training and participating in sensitisation sessions, which contributes to the sustainability of the work.

The IRC is about to renew its agreement with AFD in Mali to continue and expand our work in the Ménaka region.



GREAT LAKES: TANZANIA

As of July 2021, the government of Tanzania hosted 282,574 refugees and asylum seekers, with the majority from Burundi (162,823) and the Democratic Republic of the Congo (76,928). 85% of the refugees and asylum seekers reside in the three camps (Nyarugusu, Nduta, and Mtendeli) located in the Kigoma region². Among these, an estimated 44% are children in need of humanitarian assistance.

The IRC has been providing education services for girls and boys in Nyarugusu refugee camp since January 2014, and in Mtendeli camp since March 2016. Thanks to funding from the FCDO, the IRC was also able to extend its services to the Nduta refugee camp and continue activities in Nyarugusu and Mtendeli camps through a £5 million 26-month programme that concluded in September 2021. This support allowed the IRC, in partnership with Plan International and Caritas, to make significant investments in the educational infrastructure available within these refugee camps, including by constructing and renovating 83 classrooms across the three camps and in the surrounding host community

for the purpose of addressing the challenges of overcrowding and of improving education outcomes for students. FCDO's funding enabled the IRC and our partners to roll out a Female Graduate Training programme aimed at increasing the number of female educators in Tanzania. A total of 136 women had successfully graduated by the end of the project. Moreover, 800 adolescent girls graduated from IRC's Girls Shine programme, which focusses on increasing the safety and confidence of girls and reducing the risks of gender-based violence (GBV).

During the COVID-19 pandemic, while schools were closed in Tanzania, the IRC and our partners designed and rolled out a radio programme advocating positive parenting techniques, and distributed hygiene kits and home learning materials for children to 31,545 households in the three camps. Once schools reopened in June 2020, the IRC provided critical support for a safe return to school for both teachers and children across all camps by installing handwashing stations in schools and providing training to teachers and educational personnel on the application of the National School WASH guidelines. The IRC also provided increased response capacity for refugees and the Ministry of Health's facilities in the Kigoma region through the recruitment of additional health care workers and the development of new communication products to address misinformation around COVID-19.

The results of the programme assessment conducted in June 2021 show that FCDO's support has increased gains significantly in educational attainment for girls and boys. Transition rates from primary to secondary schools have improved from a baseline of 17.25% in 2019 to 65% by the end of September 2021 for both Burundian and Congolese refugee students. The programme has also reduced barriers and facilitated more equitable access to education for all children in the camps and host communities surrounding them, with an 18% improvement in total enrollment over the lifespan of the project- from 56% of children enrolled in school before the intervention- to 74% at the time of its close.

¹ UNDP Report: www.ss.undp.org/content/south_sudan/en/home/countryinfo.html

² UNHCR Inter-Agency Operational Update, Tanzania July 2021



MIDDLE EAST AND NORTH AFRICA: SYRIA

Sadly, 2021 marked a decade of conflict in Syria that has resulted in over half a million people killed or missing, and more than half of the country's population being displaced. Ten years of brutal war have undermined Syrians' ability to cope with the latest challenges brought about by COVID-19 and exacerbated the economic crisis. Many civilians have been left living in perpetual conflict zones and displaced multiple times, while the health system has been decimated. Despite reductions to the budget, continued multi-year funding from the FCDO has enabled the IRC to continue to respond to the humanitarian needs of hundreds of thousands of people affected by the ongoing conflict.

The IRC is now into our sixth and final year of the FCDO-funded programme providing humanitarian assistance in Syria, and our ninth overall with the same donor since the beginning of the crisis. During this time the IRC's support has been across three programme areas: health, protection and economic recovery and development. Over the last 12 months, through our health programme, the IRC and our Syrian implementing partners have supported 46 health facilities with supplies, payment of staff salaries and running costs. Through this support

366,164 primary health care consultations have been provided and a further 16,268 consultations for people impacted by some form of trauma. All of the facilities have provided COVID-19 screening and the IRC and our Syrian implementing partners have supported four COVID-19 isolation units providing beds to over 1,800 patients suffering from severe COVID-19 symptoms.

The IRC's protection programme reached 9,145 people with psychosocial support, with a further 2,032 women and girls benefitting from the IRC's support in dealing with sexual and gender-based violence. Regrettably, due to the aid budget cuts, the IRC's FCDO-funded economic recovery and development programme ended at the end of March 2021. Nevertheless, in the last six months of the programme, the IRC distributed £634,860 worth of unconditional cash assistance through 7,135 grants to the most vulnerable heads of households to spend as they need, including 958 people living with disabilities. The IRC's cash for work programme provided a further £203,123 to 799 people engaged in community-based projects including the production of 300,000 masks to combat the spread of COVID-19.

Above: Swasan* wearing a mustard-colored headscarf and a traditional Syrian dress, sits on a thin mattress in the small room in which she lives with her husband and five children. She vividly remembers the night she and her family had to leave their home in Aleppo. The family has since been displaced for more than five years, unable to return home.



AFGHANISTAN:

Afghanistan is in a state of humanitarian crisis, with a potential humanitarian disaster looming on the horizon. The flash appeal issued by UN OCHA for the immediate humanitarian needs from September to December 2021 reveals that approximately 24 million people are in need of humanitarian assistance. The crisis comes on the back of several interlinking challenges, including the intensified armed conflict throughout 2021, the significant internal displacement and disruption of livelihoods stemming from the conflict, a widespread drought that has worn down coping capacities to the breaking point, the ongoing COVID-19 pandemic, the onset of a harsh winter – and now a gradually developing economic and financial crisis after the takeover by de facto authorities. More than 3.5 million people remain internally displaced from conflict, 635,000 of whom were displaced in 2021 alone. Protection risks, particularly for women, children, and minorities, increase across the country. The weakened banking sector is one of several operational challenges facing actors on the ground in scaling up the response. In terms of humanitarian access, the end of active fighting, for now at least, seems to have resumed access to formerly inaccessible parts of the country.

The unprecedented scale of disruptions and institutional collapse required an agile, adaptable, and quick funding mechanism with minimal delays and budgetary restrictions. The IRC was already implementing a grant from the Swedish International Cooperation Agency (Sida) to deliver emergency response and education in 2021. This was using the Programme Based Approach (PBA), which provides 100% flexibility allowing the quick adaptation to changing contexts and enabling a timely response. The IRC, along with its implementing partner Danish Refugee Council, provided full and reduced cash assistance to 4,951 households who were identified, assessed, and verified through Joint Assessment Teams in six provinces. The IRC also provided cash for non-food items to 1,037 vulnerable households in Khost province. This targeted assistance enabled

people to meet their basic needs without relying on negative coping strategies such as forced child marriage. The post-distribution monitoring findings of the cash assistance indicated that 100% of respondents confirmed that the distribution site was accessible, 63% of respondents reported they waited less than one hour to collect their assistance, and 100% of interviewees reported that they have not paid any money to anyone after the distribution. Additionally, 100% of respondents confirmed they faced no violence or harassment as a consequence of cash distribution, and 92% of interviewees reported that the complaint and feedback mechanism is safe and accessible.

In parallel, the IRC adjusted the education programme based on context changes and frequent disruption of education activities. The IRC's education team pivoted to education system support interventions such as provision of learning materials and equipment needed for public schools, hiring of teachers for schools where lack of teachers is a challenge, and development of an online education application to be provided to students in Afghanistan free of cost.

The flexibility to make changes to the programme was critical in resuming programming quickly and reaching as many people as possible. The ability to re-design activities based on needs and budget flexibility enabled IRC programme teams to reach the most vulnerable people in a timely and efficient way.



LATIN AMERICA: VENEZUELA

Living standards in Venezuela have collapsed in recent years at a rate generally only previously observed in war zones, triggering a humanitarian crisis that has driven over five million Venezuelans to leave their home country. Colombia has hosted over 1.6 million Venezuelans, the largest proportion of displaced Venezuelans worldwide, straining the country's resources and affecting the government's ability to address the critical needs of both Venezuelans and Colombians. In 2021, the complex nature of the Venezuelan crisis had, as a result, led to high poverty levels, poor access to health, and protection risks that push people to dangerous coping mechanisms and high-risk survival strategies (like family separation, transactional sex, food rationing, and child labour). With thanks to funding from Sida, the IRC focused on health and protection activities, such as access to quality sexual and reproductive health services reaching more than 11,000 people. The COVID-19 pandemic

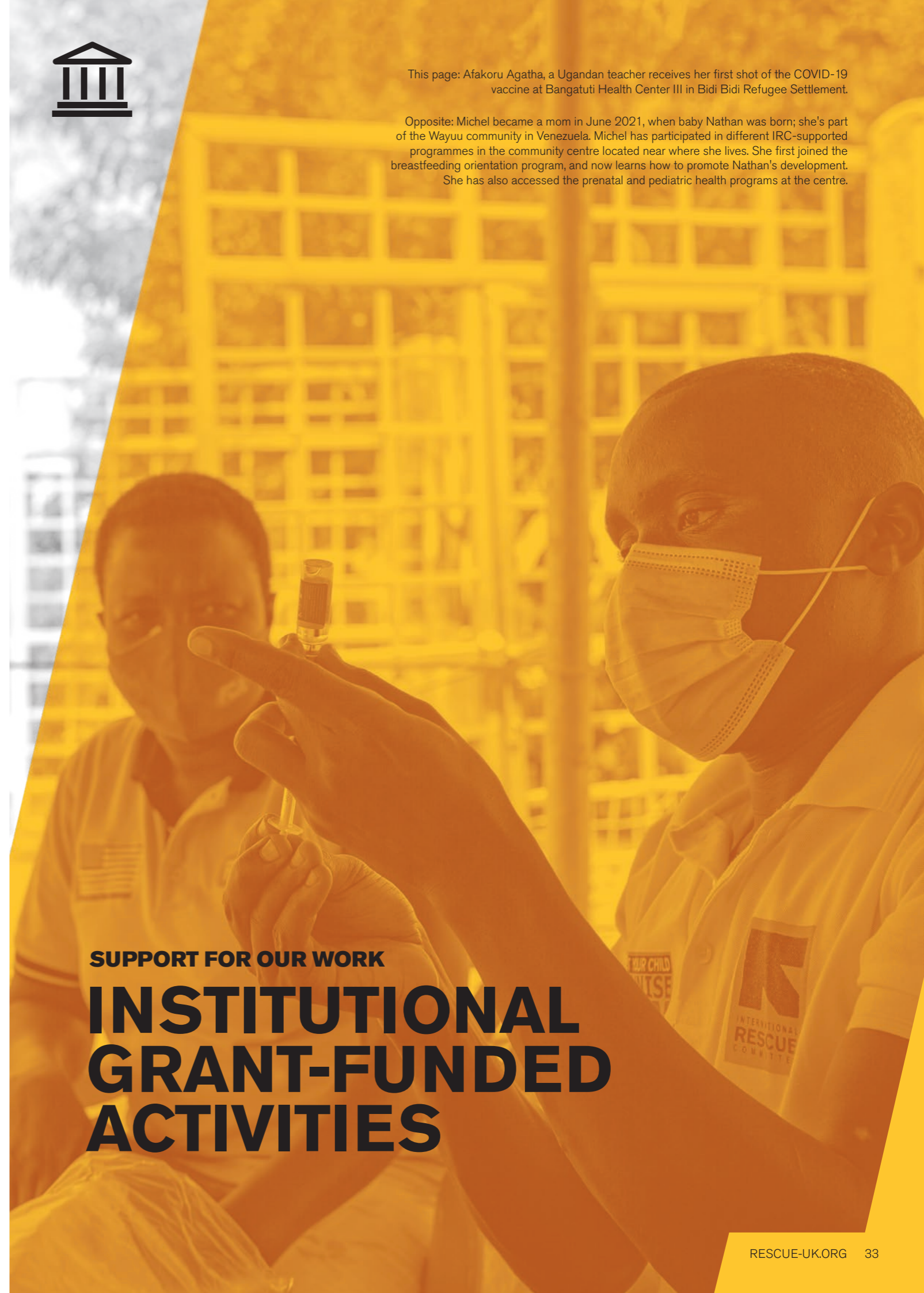
has exposed vulnerable populations, and especially women and girls, to a new set of risks. The IRC has adapted our response and strategy through closer coordination with local actors and providing services to beneficiaries remotely. In Venezuela, we worked with three local civil society organisations, which will contribute to the sustainability of projects. This is in line with the IRC's approach to partnerships, through our award-winning Partnership Excellence for Equality and Results System (PEERS), consisting of guidelines and tools for effective, durable, and egalitarian partnerships.

In response to the continuing needs and the IRC's work, Sida provided additional funding in 2021 for a health and protection programme in Venezuela. This funding is again using the Programme Based Approach (PBA) allowing valuable flexibility to the humanitarian context. In Venezuela, from an initial \$600k USD, Sida generously increased its contribution to more than \$1.7 million, allowing the IRC to provide additional and targeted protection services focussing on the psychosocial wellbeing of children and adolescents.



This page: Afakoru Agatha, a Ugandan teacher receives her first shot of the COVID-19 vaccine at Bangatuti Health Center III in Bidi Bidi Refugee Settlement.

Opposite: Michel became a mom in June 2021, when baby Nathan was born; she's part of the Wayuu community in Venezuela. Michel has participated in different IRC-supported programmes in the community centre located near where she lives. She first joined the breastfeeding orientation program, and now learns how to promote Nathan's development. She has also accessed the prenatal and pediatric health programs at the centre.



SUPPORT FOR OUR WORK

**INSTITUTIONAL
GRANT-FUNDED
ACTIVITIES**



FRAMEWORK AGREEMENTS & PARTNERSHIPS

Sida Humanitarian Framework Agreement

The IRC is proud to be a strategic humanitarian partner for Sida since 2011. Our Humanitarian Framework (HFA) partnership with Sida has grown and provides valuable funding to enable IRC and our partners to deliver life-saving humanitarian assistance. Building on our trusted relationship with Sida, the IRC signed a new five-year Humanitarian Framework Agreement in March 2021 to deliver humanitarian support based on annual needs-based allocations.

A significant development in this partnership is that after piloting the Programme Based Approach (PBA) for three years, in 2021/22 all 16 IRC country offices delivering Sida funded projects are using the PBA. This 100% flexible funding contributes to the goals set out in the country Strategic Action Plan, and provides greater flexibility as opposed to funding a fixed set of activities. This allows us to implement humanitarian interventions that are responsive and adaptive to the evolving environment and needs of the target populations, as well as maximising our context-specific value add. Countries receiving Sida funding in 2021/22 include Afghanistan, Burkina Faso, Cameroon, CAR, Chad, Columbia, DRC, Ethiopia, Libya, Mali, Myanmar, Nigeria, South Sudan, Syria, Venezuela and Yemen.

The HFA Rapid Response Mechanism is a key funding source for IRC's emergency response as it provides pre-positioned funding for us to respond to sudden-onset emergencies. This funding has become the backbone of our larger-scale emergency response capacity. IRC emergency responses supported in 2021 include life-saving support to people most impacted by sudden displacement, flooding and cholera outbreaks in northeast Nigeria, water crisis in Syria, drought in Somalia, flooding in South Sudan, flooding and landslides in Cox's Bazar in Bangladesh, and conflict, drought, and displacement in Ethiopia.

Through the HFA, Sida is funding the IRC to build the skills of front-line staff in complex environments in humanitarian negotiation and humanitarian access management, to ensure we can reach the most vulnerable hard-to-reach populations, as well as further work towards improving protection outcomes with our partner InterAction. Sida also provides support to IRC to host the Lebanon Humanitarian INGO Forum, an independent platform for INGOs to collectively advocate, coordinate and engage in the response to address the needs and promote the rights of the most vulnerable people affected by the Syria crisis.

Irish Aid Strategic Partnership

Gender equality forms a central pillar of Ireland's policy for international development. During the third and final year of our current Strategic Partnership with Irish Aid, the IRC has sustained its commitment to directly address gender-based violence (GBV) in acute emergencies and protracted humanitarian crises, including working with and supporting grassroots women's rights organisations.

Irish Aid has provided the IRC / EUR 5.1 million to deliver life-saving services during the period January 2020 to December 2022 for women and girl survivors of GBV in five of the most protracted, underfunded humanitarian settings in the world: Cameroon, Ethiopia, Kenya, Somalia, and South Sudan. The impacts of COVID-19, new conflicts, displacement, and climate change have not deterred our commitment or ability to maintain these vital, preventative and life-saving services for at-risk women and girls in East and West Africa.

To respond to the needs of women and girls affected by new crises, the partnership also includes an emergency response funding scheme that enables the IRC to establish GBV response services during the earliest phase of an emergency. Over the last 12 months, this emergency funding has helped the IRC to meet the needs of at-risk women and girls affected by crises in the Central African Republic, Kenya, Myanmar, Sudan, and Uganda.



To enhance outcomes for women and girls, through this important partnership IRC is also documenting, consolidating, and sharing learning to promote adaptive and inclusive GBV programming accountable to women and girls in acute and protracted emergencies. The partnership also continues to focus on strengthening leadership to improve GBV prevention and response within the humanitarian system, including by generating new evidence on the funding gaps and other barriers to tackling GBV in emergencies, the impact of COVID-19, and the need to prioritise women and girls affected by violence.

In 2021, Irish Aid increased the funding for the third year of the partnership which has allowed the IRC to increase the scale of emergency response funding scheme projects in new crises, as well as to expand our GBV prevention and response programming to Burundi.

This page: James from the IRC takes care of Peter, held by his mother Abang, at home in Northern Bahr El Ghazal, South Sudan. Anan Abang, 25, is the mother of 2-year-old Peter, who benefitted from IRC's nutrition program. She was displaced as a result of severe flooding in South Sudan.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

This page: Nazo* (name changed), an IRC community health volunteer in Afghanistan, educates a mother in her community about how to prevent malnutrition and other diseases.

Trustees

Dr Titilola Banjoko (Chair)
(from 20 October 2020)
Sir John Holmes GCVO, KBE, CMG (Chair)
(to 20 October 2020)
Kemal Ahmed
Najwa Al Abdallah (from 8 July 2021)
Ian Barry (Audit and Governance Chair)
(to 30 November 2021)
Sir Hugh Bayley
Alistair Burt (from 8 July 2021)
Ciaran Donnelly
Francesco Garzarelli (Audit and Governance
Chair from 2 March 2022)
Lynette Lowndes (Safeguarding Chair)
Kathryn Ludlow
Jacqueline Musiitwa
Huey Nhan-O'Reilly (from 8 July 2021)
Cressida Pollock
Richard Winter

Executive Director

Laura Kyrke-Smith (from 1 January 2020 to
30 October 2020; and from 4 October 2021)
Melanie Ward (interim Executive Director,
from 1 November 2020 to 3 October 2021)

Company secretary

Naima Siddiqi

Registered office and principal operating address

100 Wood Street
London EC2V 7AN

Company registration number

3458056 (England and Wales)

Charity registration number

1065972

Auditor

Crowe UK LLP
55 Ludgate Hill
London EC4M 7JW

Bankers

National Westminster Bank plc
Cavell House
2a Charing Cross Road
London WC2H 0PD

Standard Chartered Bank
1 Basinghall Avenue
London EC2V 5DD

Solicitors

Bates Wells Braithwaite
10 Queen Street Place
London EC4R 1BE

DLA Piper

160 Aldersgate Street
London EC1A 4HT

GOVERNANCE, STRUCTURE AND MANAGEMENT

Constitution

International Rescue Committee, UK (IRC UK) is constituted as a company limited by guarantee (Company Registration No 3458056) and is registered for charitable purposes with the Charity Commission (Charity Registration No 1065972). Its governing document is the Memorandum and Articles of Association.

The relationship between IRC NY and IRC UK is governed by a Framework Agreement, which covers matters relating to programmes, funding, governance, intellectual property and other legal affairs.

Liability of members

In the event of the charitable company being wound up, IRC NY, as the company member, is required to contribute an amount not exceeding £1.

Board of Trustees

Members of our Board of Trustees are the charity's trustees and also act as company directors. They are responsible for overall governance in accordance with the provisions of the Companies Act 2006 and Charities Act 2011. Each member has a duty to act in a way to promote IRC UK's purposes.

The Board of Trustees appoints new trustees for a term of three years. Board members may serve up to two three-year terms, and a third three-year term if they chair the Board or a Committee. The exception is the IRC NY representative, who does not rotate off.

The gender balance and diversity of trustees is kept under review by the Board of Trustees. The Board places an emphasis on ensuring that our trustees provide the specific mix of skills that have been identified as important to the charity's objectives and activities. All new trustees receive a full induction programme to ensure they understand their role and responsibilities, including with respect to safeguarding. New and existing trustees are also offered training opportunities to help them to fulfil these responsibilities. The Board of Trustees meets regularly to govern the charity.

A typical year for a Board member includes the following:

- Attendance at three Board of Trustee meetings each year
- Attendance at committee meetings and at ad hoc groups convened for specific purposes
- Attendance at events, e.g. public meetings, meetings with supporters, donors and staff

IRC UK also encourages Board members to visit programmes during the course of their tenure, however in light of COVID-19 this has not been possible recently.

The Board of Trustees delegates the day-to-day management of IRC UK to the Executive Director, who is not a director for the purposes of company law and who reports to the Board of Trustees.

The Board of Trustees is aware of its duty under Section 172 of the Companies Act 2006 to act in a way that is considered to be in the interests of stakeholders when promoting the success of the company. The trustees, as company directors of IRC UK, act in accordance with this requirement and in doing so have regard to:

- The likely consequences of any decision in the long-term. As part of its ongoing business, the board takes decisions based on their implications for the long-term. The board has also approved a revised strategy for the organisation, as summarised on page 45. It also maintains oversight of risks and uncertainties affecting the organisation, as summarised on page 44. The interests of the company's employees, as outlined in the section Communicating with Staff on page 41.

- The need to foster the company's business relationships with suppliers, customers and others, as outlined throughout our annual report regarding the manner in which IRC designs its programmes and summarised in the Statement of Public Benefit on page 41.
- The impact of the company's operations on the community and the environment, as shown by our commitment to designing programmes which are in service of clients and also demonstrated in our renewed focus on tackling the climate crisis, as noted on page 45.
- The desirability of the company maintaining a reputation for high standards of business conduct. High standards of organisational conduct are key to us continuing to be able to carry out our work. Our approach to issues such as safeguarding and modern slavery, set out on page 41 below, demonstrate this.
- The need to act fairly between members of the company. As a company limited by guarantee with the sole member being IRC NY, there is no concern in this regard. Having said that, the Trustees as directors of the company actively oversee, manage, avoid and mitigate any potential conflicts of interest which may arise,

The trustees consider that they have fulfilled their obligations under section 172 as detailed in this report.

Charity Governance Code

The Charity Governance Code for Larger Charities (the Code) is a voluntary code which sets seven principles and accompanying recommended practices for good governance of large UK charities. The Board approved IRC UK's assessment against the Code's 76 recommended practices in March 2020, whereby the assessment found IRC UK and the Board were applying all seven principles and the majority of these practices, with only two practices not applicable to IRC UK. From this assessment, several action items were identified to further strengthen IRC UK's governance. Over 2021, IRC UK successfully completed most of these actions, including a review and update of each of the Board Committees' terms of reference, improved protocols on trustee recruitment, compilation of a trustee interests register, and annual reflection on and signing of the trustee code of conduct.

In December 2020 updated Integrity, and Equality, Diversity and Inclusion principles were published. Led by the Audit and Governance Committee, IRC UK subsequently assessed its governance practices against the new Integrity principle, where the Committee confirmed the principle was being applied and all recommended practices implemented. With the formation of the People and Culture Committee (formerly Nominating Committee), this Committee will assess the new recommended practices under the Equality, Diversity and Inclusion principle during 2022.

Progress against and completion of action items are monitored by the Audit and Governance Committee.

Management

Laura Kyrke-Smith, Executive Director, leads IRC UK. The Executive Director works with a UK Management Team, who meet regularly to review and operationalise organisational business. The Executive Director is ultimately responsible for organisational decisions, together with the following staff:

Sigrun Danielsson Director of HR – Europe

Aska Pickering Deputy Vice President, Awards Management Unit

Naima Siddiqi Senior Director of Finance and Operations – Europe

The trustees, Executive Director and the staff mentioned above are considered to be the key management personnel for the purposes of FRS102.

The Board guides the Executive Director in relation to the charitable purpose of IRC UK and oversees implementation of the Framework Agreement with IRC NY.

The Board has constituted committees from its trustees for Audit and Governance, Policy Advisory, People & Culture and Safeguarding. These committees provide advice to the Executive Director and staff and report back to the Board.

GOVERNANCE, STRUCTURE AND MANAGEMENT

The Audit and Governance Committee meets three times a year, twice with the external auditor in attendance. The Committee agrees the external audit plans, reviews the external auditor's management letter, scrutinises the financial performance of IRC UK during the year, and monitors implementation of actions required as a result. It also has a responsibility to advise the Board on whether the audit, risk management and control processes within IRC UK (including those exercised by IRC NY in its delegated role as implementing partner) are effective, to scrutinise the annual budget and forecasts for the year and to review and input into the IRC NY annual internal audit plans and internal audit reports.

Remuneration and pay philosophy

IRC UK is committed to ensuring that its salaries remain competitive, through conducting an annual salary review, paying employees in line with sector standards and also recognising individual performance through merit-based pay. The pay policy ensures that employees are not discriminated on the grounds of their protected characteristics or on the basis of part-time work or fixed term contracts.

IRC UK prepares an annual gender pay gap report, to identify any differences in the average pay between female and male employees and publishes this information on our website. For the last five years the gender pay gap has been in favour of women. We will also be publishing our first ethnicity pay gap report in Spring 2022. IRC UK is a member of the Living Wage Foundation and all employees are paid at least at the level of the London Living Wage for each hour worked.

The remuneration of the Executive Director is determined by the Board of Trustees and is commensurate with the size and scope of the organisation. The Board of Trustees reviews the remuneration of the Executive Director annually in September with adjustments effective from 1 October. The review is undertaken jointly by the Board of Trustees and the SVP Europe.

The remuneration of the other key management personnel outlined above is determined by the SVP Europe and approved by the Executive Director. Excluding those who report directly to IRC NY but operate from IRC UK's offices for reasons of practicality, remuneration for all other employees of IRC UK is approved by the Executive Director, the Director of HR and the Senior Director for Finance and Operations, who review salaries annually in September, with any adjustments taking effect on 1 October. This review is mandated by the Board of Trustees which determines the budget for salary increases as part of the annual budget approval process.

IRC UK's overriding principle is that any pay award resulting from the salary review process is dependent upon the availability of funds and informed by the current and next year's financial position of IRC UK.

The Executive Director and HR work with the Joint Negotiating Committee, comprising IRC UK management and trade union representatives, to negotiate and agree any pay award.

Commitment to Diversity and Inclusion

IRC UK launched its Diversity and Inclusion (D&I) plan in October 2020. The D&I plan was developed by the UK Management Team (UK MT) and led by the Executive Director. This led to 79 actions across 15 areas, spanning the Board, UK MT, human resources, external relations and other areas. It covers the protected characteristics in the Equality Act and also those with refugee or asylum status in the UK. In it, IRC UK makes a series of commitments across many themes, including:

- Stepping up efforts to collect and analyse race/ethnicity data of our staff;
- Reviewing the composition of our Board and senior management;
- Reviewing recruitment and onboarding activities;
- Creating staff-led DEI-focussed groups and networks for knowledge sharing;
- Conducting ongoing staff training and development activities;
- Increasing access for under-represented groups through a paid traineeship programme
- Rolling out more extensive unconscious and structural bias training for all our staff, managers, and Board; and
- Ensuring mechanisms are in place so staff can better hold us to account.

The plan set out short-term actions and in 2022 we will build on the plan to put in place a longer-term D&I strategy.

Activities now in place include name blinding on job applications; all staff undertaking unconscious bias training; conducting a decolonising development webinar; allocating budget to BAME and PRIDE Networks; and undertaking IRC UK's first ethnicity pay audit. Of the data collected to date (as at December 2021), – 75% staff shared ethnicity data (up from 31% in January 2021) – 43% of the UK MT identify as BAME, while 86% identify as women. The Board of Trustees is made up of 46% women and 38% BAME, including three Trustees with lived experience of conflict and displacement. Our TIDE (Talent Inclusion and Diversity Evaluation) assessment score has also increased from 26% to 54%.

Subsidiary company

IRC UK owns 100% of the issued ordinary share capital of IRC UK Trading Limited, a company incorporated in England and Wales (Company Registration Number 07170021). The company was incorporated on 25 February 2010.

The principal activity of the subsidiary is to manage the trading activities of IRC UK. The subsidiary was dormant in 2021.

Communicating with staff

IRC UK ensures ongoing information sharing and dialogue, by both internal electronic communications as well as regular in-person all-staff meetings, which have been held virtually since March 2020. All managers are expected to hold regular one-to-ones with their staff and open communication is encouraged. Management and staff negotiate and consult on terms and conditions of employment with the IRC UK trade union representatives through the Joint Negotiating Committee (JNC).

Statement of public benefit

The trustees confirm that they have complied with their duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. That guidance addresses the need for all charities' aims to be, demonstrably, for the public benefit, and for IRC UK is reflected in the objectives of the charity, as well as by the activities of the charity as illustrated in the 'Strategic Report'. Wherever possible the views and opinions of clients are sought in the design and implementation of programmes, with the aim of ensuring that these are targeted to people in need, also taking into account an assessment of their needs and evaluating and assessing the beneficial changes.

Statement on modern slavery

IRC UK recognises its responsibility and is committed to preventing modern slavery and human trafficking within its organisation, and to ensuring that its supply chains are free from slavery and human trafficking.

Prior to the enactment of the Modern Slavery Act 2015, the IRC already had a strong commitment to the preventing of slavery and human trafficking within its supply chains incorporated into its policies and procedures. Following the enactment of the Modern Slavery Act 2015, the IRC has sought to strengthen due diligence, assessment of risk and effectiveness, and training on the prevention of modern slavery, in conjunction with IRC's efforts to prevent human trafficking and child labour.

We have had no relevant cases reported in 2021. More information can be found through the Modern Slavery Statement on our website.

Statement on safeguarding

The IRC has a strong commitment to creating a culture of zero-tolerance for all forms of harassment, exploitation, and abuse in our workplace and programmes. We take proactive steps to create a culture of prevention of safeguarding violations and, where misconduct is alleged, to address it without fear or favour, providing support to survivors. Safeguarding is the foundation to all our efforts to address humanitarian needs around the globe.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Since 2019, a dedicated full-time team of staff has been in place to address and prevent all forms of safeguarding violations at the IRC. Our Director of Safeguarding and the rest of the Safeguarding Unit drive forward a unified organisational strategy to continually strengthen our approach to safeguarding our staff and clients. The core focus of this global team is on the prevention of all forms of safeguarding violations, establishing strong global policies, processes, and procedures while recognizing the need to contextualize the approach and language based on the needs of staff and clients. We have established processes from recruitment through to off-boarding of staff to ensure repeated frequent communications, behaviour setting, and standards are known and upheld by all staff. All IRC staff globally undertake annual training on the IRC Way, our Code of Conduct, which is based upon the IRC's four core values of Integrity, Service and Accountability and Equality, in addition to other trainings specifically relating to various aspects of safeguarding prevention and response. Through multiple avenues, in a minimum of 14 different languages, and adapted to be most impactful in our culturally diverse organisation, safeguarding is an integral value that all staff must uphold.

Since 2018, IRC UK has had a Safeguarding Committee on its Board. The Safeguarding Committee maintains oversight of IRC UK's policies and response concerning safeguarding issues, with reporting to it by the Chief Ethics and Compliance Officer and the Director of Safeguarding ensuring that proactive prioritisation is communicated and supported by our Board of Trustees.

Code of Fundraising Practice Statement

IRC UK is registered with the Fundraising Regulator and also follows guidance on best practice as set by the Chartered Institute of Marketing. IRC UK manages fundraising activities across several channels. Except for handling inbound telephone calls and outbound telemarketing, no professional fundraisers were used by the organisation. There were no commercial participators involved in fundraising activities.

The professional fundraisers used by IRC UK follow all legislation and guidance on best practice as set out by regulatory bodies such as the Institute of Fundraising and the Fundraising Regulator, although they are not themselves members of relevant voluntary organisations. IRC UK's service providers have confirmed that all staff engaged in IRC UK activities receive comprehensive training prior to making or receiving calls for the organisation and undergo quarterly refresher training in best practice and compliance.

We strive to ensure that members of the public, not least vulnerable persons, are protected from unreasonable intrusion into their privacy; persistent approaches for the solicitation of funds and undue pressure to provide funding. In this regard, our systems ensure that vulnerable people are protected from communications and that all our staff receive training on these matters. We insist that professional fundraisers have in place Vulnerable Persons Policies and that their staff are trained prior to being permitted to undertake activities on our behalf. Monitoring of fundraising telephone activities is undertaken by the agency and we have recently begun our own monitoring scheme.

We are satisfied that we have complied with all relevant legislation and guidance on best practice.

We received 123 complaints in 2021 (2020 – 35). These were all resolved by our supporter care team, in line with internal policy.

Financial report for the year

Total income for the year ended 30 September 2021 increased by £1.8m to £115.7m (2020 - £113.9m). Unrestricted income increased in FY 2021 to £13.9m (2020 - £11.8m), which includes a 15% increase in donations and legacies to £3.0m (2020 - £2.6m), and other income of £0.9m (2020 - £nil) which represents write offs in respect of currency revaluations no longer payable by IRC UK to IRC Inc.

■ FCDO (DFID)	£57.1 million (2020: £56.7 million)
■ SIDA	£20.5million (2020: £16.0 million)
■ EuropeAid	£6.0 million (2020: £10.4 million)
■ AFD	£3.3 million (2020 : £2.3 million)
■ Dutch MFA	£2.7 million (2020: £5.2 million)
■ Irish Aid	£2.7 million (2020: £2.4 million)

■ CARE	£2.5 million (2020: £1.5 million)
■ SDC	£1.9 million (2020: £2.3 million)
■ Porticus	£0.9 million (2020: £0.8 million)
■ Jacobs Foundation	£0.7 million (2020: £0.5 million)
■ Ministere Francais de l'Europe	£0.5 million (2020: £nil million)
■ Standard Chartered plc	£0.5 million (2020: £nil million)
■ NORAD	£0.5 million (2020: £0.9 million)
■ Said Foundation	£0.3 million (2020: £nil million)
■ Asfari Foundation	£0.3 million (2020: £0.1 million)
■ Other	£0.7 million (2020: £4.6 million)

Full details can be found in the notes to the financial statements.

Investment policy

IRC UK's cash holdings, totalling £13.1 million as at 30 September 2021 (2020 - £18.2 million), are held in current accounts with Standard Chartered Bank and NatWest Bank, denominated in donor currencies (Euro, British Pound and United States Dollars).

IRC UK purchased currency forwards during the year to hedge the currency risk on (1) Swedish Krona to United States Dollars for our Framework Agreement with SIDA and (2) Sterling to United States Dollars, in relation to certain donor funding.

Reserves policy

Free reserves are the funds of the charity excluding restricted funds, any designated funds and the value of funds tied up in fixed assets for the charity's use.

The charity aims to hold free reserves sufficient to protect the organisation against an unexpected loss of income, or other unanticipated financial risks, and for investment in the long-term future of the organisation. The organisation aims to maintain free reserves equivalent to six months' operating expenditure of the charity, defined as total support costs funded by unrestricted funds. The trustees monitor the level of actual and projected reserves and believe these to be sufficient to meet the current level of risk.

As explained elsewhere in the report, IRC UK is part of the global IRC network. Through the coverage of IRC UK's risks in large part by IRC NY, IRC UK is able to hold reserves based on unrestricted operating expenditure rather than total expenditure. This is due to the business model of the IRC, whereby charitable activities outside the UK are implemented by IRC NY abiding by the arrangements agreed between IRC UK and IRC NY as laid out in a Framework Agreement between the two entities. The Framework Agreement obligates IRC NY to provide IRC UK with sustainable financial support on a regular budget cycle and whenever needed. IRC NY will continue to provide unrestricted funding to cover part of IRC UK's core operating costs, based on an agreed funding model.

IRC NY assumes in large part the risks associated with the implementation of IRC UK's charitable activities outside the UK by supporting the fulfilment of matching fund obligations of projects, guaranteeing any expenditure which is disallowed by donors, and assuming joint liability for IRC UK's financial and legal obligations.

Review of reserves

Funds and reserves totalled £5.1 million as of 30 September 2021 (2020 - £3.1 million), of which £Nil (2020: £Nil) is restricted funds. £285k (2020 - £350k) is held in fixed assets.

IRC UK ended the year with net unrestricted income of £1.9m. This has allowed IRC UK to replenish reserves by the same amount, resulting in free reserves (excluding fixed assets) totalling £4.8 million (2020 - £2.8 million). This equates

GOVERNANCE, STRUCTURE AND MANAGEMENT

to eight months of unrestricted operating expenditure (2020 - four months). The amount of reserves has increased in total when compared to 2020. When these amounts are reviewed by reference to percentages, free reserves cover 70% of unrestricted operating expenditure (2020 – 36%). Whilst reserves have increased, there have also been increases in expenditure, primarily in staffing.

As noted in the funding framework agreement between IRC UK and IRC NY, the latter is committed to ensuring that IRC UK maintains its free reserves equivalent to six months unrestricted operating expenditure. Although at year end free reserves were higher than determined by the current policy, it is expected that increases in future operating expenditure will result in the level of reserves reducing to 6 months' coverage by the end of the forthcoming financial year.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The trustees have considered the impact of the COVID-19 pandemic on the charity and have concluded that, despite the continuing longer term uncertainty of its impact, the going concern assumption remains appropriate. The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants, funding pipelines and reserves.

Restricted income for the year was £102 million (2020 - £102 million), and restricted expenditure for the year was £102 million (2020 - £102 million), which leaves restricted fund balances carried forward unchanged at £Nil.

Matching funds

IRC UK monitors matching fund liabilities of its possible future grants. IRC UK's policy is to monitor carefully matching fund liabilities as part of the proposal development process, and to engage with implementing and funding partners to ensure that matching fund liabilities are met.

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure that is disallowed by donors on these projects.

Principal risks and uncertainties

The principal risks facing IRC UK were assessed to be:

1. Reduced funding for aid from the Foreign, Commonwealth and Development Office (FCDO) will lead to a reduction in IRC UK's income and downsizing of programmes. This in turn will reduce the opportunity for IRC to influence UK aid policy

Mitigation: IRC UK has continues to engage with FCDO to ensure that our work is aligned with their strategic goals. IRC UK is actively engaged in exploring different types of mechanisms to diversify the nature of funding received from FCDO.

2. As with all large charities operating internationally in complex environments, IRC UK is susceptible to the risk of a serious incident occurring. If it is not adequately managed or reported, the potential consequences could include donor audits or investigations, suspension or loss of funding, a Charity Commission statutory inquiry, adverse publicity and loss of public trust.

Mitigation: The IRC has a widely communicated code of conduct and reporting procedures, and conducts annual training on the code of conduct for all employees globally, as well as listening sessions and a campaign to raise concerns. IRC UK has procedures for systematic and timely monitoring and reporting of incidents to donors and the Charity Commission.

3. Economic uncertainty and potential decline in forthcoming years due to political changes and the impact from COVID-19, resulting in reductions to both governmental and private sources of income for IRC's work.

Mitigation: IRC UK has developed its private fundraising strategy working closely with global colleagues and ensuring that targets are set with recent performance in mind. IRC UK continues to work in partnership with the sector on advocacy with non-private donors.

Trustees are satisfied that key risks have been identified and mitigation strategies are in place, and that operating and financial procedures provide sufficient protection against exposure to risk.

Future Plans

The IRC's global strategy, Strategy100, will guide the organisation through to the IRC's 100th anniversary in 2033. It builds upon the lessons learned from our previous strategy, IRC2020, but pushes us to improve how we engage with clients, work with partners and how we invest in, and diversify, our teams. In FY2021, the entire organisation planned for implementation of the refreshed strategy. IRC UK developed its own strategic plan as part of this endeavour, stating how it will work to help achieve and support the global strategy.

Outcomes remain the most important driver for our work and define the change we want to see in clients' lives, who remain at the centre of our strategy and are repeated below:

- 1 Safety – from physical, sexual and psychological harm
- 2 Health – including physical and mental well-being
- 3 Education – including literacy and numeracy, social-emotional, and life skills
- 4 Economic well-being – including the ability to provide basic material needs, and income and asset growth
- 5 Power – to have influence over the decisions that affect their lives

The five overarching **goals** to enable this and IRC UK's contribution to these, are shown below:

- 1 Impact – make meaningful change in people's live through high quality programming
 - a. Explore **expansion of IRC programming** for refugees and vulnerable migrants in the UK
- 2 Scale – increase the number of people we reach now and over the long term
 - a. Support **increased scale and impact of IRC's programming**
- 3 People – attract, retain and train teams and make IRC a more supportive, inspiring place to work
 - a. Advance **Diversity, Equality, and Inclusion** within IRC UK and build a **high-quality management culture**
- 4 Influence – share our best ideas and raise our voice to improve the lives of all people affected by crisis
 - a. Drive **policy change** in support of the people we serve
 - b. Strengthen our **voice**
- 5 Funding – securing the right kind of finance for our organisation
 - a. Diversify and expand our **institutional funding**
 - b. Grow our **private fundraising**

IRC UK will also proactively respond to the climate crisis, by

- Meeting and aiming to **exceed the high standards our supporters, including donors, expect** of us in the way we rise to meet the challenge of climate change
- Highlighting **the impact of climate change on our clients**, and the interplay between humanitarian issues and climate change in our policy, advocacy and communications work, and support efforts to drier global change
- Continue to more effectively measure and **reduce our own carbon footprint**, and strengthen our environmental sustainability.

ENERGY AND CARBON REPORT

Introduction

The effect of climate change is becoming more prevalent around the world, and the consequences for humanitarian need and support will continue to grow. The importance of mitigating and adapting to climate change is a clear thread that runs through our refreshed global strategy, Strategy100.

This Energy and Carbon Report, prepared in accordance with The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, is commonly known as Streamlining Energy and Carbon Reporting (SECR); it provides one lens to help us understand our carbon impacts and guide our actions to reduce our emissions.

This report outlines i) our scope under SECR, ii) the total energy used, and associated carbon emissions for the year ending 30 September 2021, iii) a summary of actions taken in the year to reduce our emissions and iv) further detail on the methodology used to comply with SECR.

Our Scope for SECR

The SECR sets out the UK's new mandatory reporting requirements for energy and carbon impacts of large UK organisations, including large Charities, as defined by the Companies Act 2006. The International Rescue Committee, UK (IRC UK) is classed as large under the regulations.

SECR requires us to report the total annual energy consumption, and associated carbon emissions for 12 months to 30 September 2021, our financial year end. Energy relates to all energy of any fuel type where we have direct or indirect control, known as Scope 1 and 2 emissions under Greenhouse Gas Protocol (see methodology for further details). For IRC UK, energy in scope is electricity and gas consumption to run our head office in London, and any business travel by personal car starting or ending in the UK.

Our Impacts and Intensity Ratios

Based on the scope outlined above, our energy and carbon impacts for the current and prior years are summarised in Table 1 below. These impacts show us our environmental performance and can form a baseline for us to compare ourselves to in the future. To facilitate this, and to meet SECR requirements, we have identified an intensity ratio which helps put our energy consumption and emissions into the context of our business. In our case, we have chosen to use full time employee (FTE) numbers and office floor area (Area) for energy (kWh/FTE and kWh/m²) and emissions (tCO₂e/FTE and tCO₂e/m²) as this allows us to compare our impact with that of similar organisations in size and/or activities. Two intensity ratios have been used because of COVID 19; its impact on our working practices means that two metrics will provide a more reliable basis for future comparisons.

Energy Source	GHG Scope	Consumption (kWh)		Greenhouse Gas Emissions (tCO ₂ e)	
		2021	2020	2021	2020
Gas	1	68,297	124,687	12.51	22.93
Electricity	2	135,422	145,307	28.75	33.88
Total		203,719	269,994	41.26	56.81
Intensity ratios					
Area		285kWh/m ²	378kWh/m ²	0.06tCO ₂ e/m ²	0.08tCO ₂ e/m ²
Full Time Employees		1,314kWh/FTE	2,077kWh/FTE	0.27tCO ₂ e/FTE	0.44tCO ₂ e/FTE

It is also important to note that the current and prior year's results reflect the underlying impacts of the pandemic on energy use and carbon emissions for the two reporting periods. In 2020, the reporting year covered six months of normal operation and six months of lockdown restrictions, whereas in 2021 the whole 12-month reporting period was impacted by restrictions and hybrid working. Reflecting the operational changes between the reporting periods, total energy fell by 25%

and carbon emissions fell by 27%. The difference in the change between consumption and emissions is mainly related to the decarbonisation of the UK electricity grid by around 9% between the two reporting periods.

For business travel there were no recorded personal car journeys, and therefore energy and carbon impacts are nil for the year ending 30 September 2021. Business travel relating to the use of taxis or public transport is out of scope under SECR.

Our Energy Efficiency Actions

Actions to improve energy efficiency focus on where we have direct control over our energy consumption and, where possible, have an influence on our landlord to support energy efficiency measures. Despite the continued challenges that the pandemic has upon our organisation, like many others, we have continued to take steps to improve the energy efficiency of our London office. The key measures taken are as follows:

- The installation of a new 'Follow Me' printing system in the office has reduced the number of printers by a third and encouraged staff to print only out of necessity rather than habit. The system is expected to have contributed to reducing energy consumption.
- A new VOIP phone system has resulted in the replacement of desk phones with rechargeable headsets which are shared between staff thus reducing the energy consumption from constantly powering desk phones.
- Staff are more aware of energy use and ensure monitors and other equipment are all turned off when not in use; and the facilities team ensure all monitors are switched off rather than left on standby.
- With less staff using the office during the year with lockdown restrictions, we have engaged with the landlord's building managers to better control the air conditioning system and lighting in communal areas to reflect the building's reduced occupancy levels.

IRC UK is developing its future net zero strategy and carbon reduction roadmap which will encompass emission categories beyond the office, and meet the rising expectations of our stakeholders.

Methodology

Overall, our methodology for preparing the energy and carbon report follows the principles set out in Environmental Reporting Guidelines³: namely, relevance, completeness, consistency, and transparency.

Our energy and carbon emissions are based on our UK operations for the year 1 October 2020 to 30 September 2021. Electricity data relates to our own office use (individually metered) and a proportion of shared building area energy use, calculated based on our office's floor area as a proportion of the whole building. However, energy data for communal usage was not available for the current reporting period, as described further in the Limitations section below.

Gas data is based on the total consumption for the building (meter readings) and the proportion estimated to be used by IRC UK, based on our floor area as a percentage of the whole building's area (5.32%). Gas consumption is based on volumetric meter readings (m³) provided by the landlord and converted to kWh using an assumed average gross calorific value, and the standard volume correction factor provided by gas suppliers.

With the annual energy consumption (kWh) data obtained, the appropriate carbon conversion factor is applied to calculate the carbon emissions in tonnes of Carbon Dioxide Equivalent (tCO₂e). Carbon factors were obtained from UK Government GHG Conversion Factors for Company Reporting (2021)⁴, for UK grid electricity this is 212kgCO₂e per kWh and for gas this is 183kgCO₂e/kWh.

For business travel, the organisation's financial records were reviewed for any expenses related to car hire, personal car mileage claims and any other fuel consumption where we have direct or indirect control. There were none for the year ending 30 September 2021.

Limitations

The energy and carbon emissions for the reporting period include an assumed value for electricity consumption for communal building areas and actual data for the reporting period is not available from the landlord. Therefore, electricity consumption is assumed to be the same as the prior year, at 86,650kWh, which is considered a reasonable basis for estimation given the building's equipment, facilities and tenant use is like the prior year.

³ Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance March 2019, published by HM Government

⁴ <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also directors of IRC UK for the purposes of company law, are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report, which also comprises a strategic report and directors' report as per the Companies Act 2006, is approved by and signed on behalf of the trustees:

Dr. Titilola Banjoko
Chair

Francesco Garzarelli
Chair of Audit and Governance Committee

Approved by the trustees on 17 March 2022

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF INTERNATIONAL RESCUE COMMITTEE, UK

Opinion

We have audited the financial statements of the International Rescue Committee, UK ('the charitable company') for the year ended 30 September 2021 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 trustee's 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information contained within the annual report. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company 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 (UK) 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focussing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation. We also considered compliance with local legislation for the charity's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, review of Internal audit reports, review of donor audit reports, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

15 June 2022

FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES

Year to 30 September 2021 (incorporating income and expenditure account)

	Notes	Unrestricted funds £'000	Restricted funds £'000	Total 2021 funds £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2020 funds £'000
Income and expenditure							
Income from:							
Donations and legacies	1	3,024	564	3,588	2,626	—	2,626
Investments		—	—	—	19	—	19
Charitable activities	2	9,999	101,203	111,202	9,186	102,082	111,268
Other Income		927	—	927			
Total income		13,950	101,767	115,717	11,831	102,082	113,913
Expenditure on:							
Raising funds	4	3,601	—	3,601	4,017	—	4,017
Charitable activities							
. Health		3,334	42,392	45,726	1,763	34,604	36,367
. Safety		2,584	27,324	29,908	1,985	32,418	34,403
. Education		655	7,198	7,853	423	9,517	9,940
. Economic		1,143	15,480	16,623	638	17,415	18,053
. Power		461	6,082	6,543	655	6,229	6,884
. Other		228	3,291	3,519	1,984	1,899	3,883
Total charitable activities	5	8,405	101,767	110,172	7,448	102,082	109,530
Total expenditure	3	12,006	101,767	113,773	11,465	102,082	113,547
Net income (expenditure) for the year	6	1,944	—	1,944	366	—	366
Balances brought forward at 1 October 2020		3,150	—	3,150	2,784	—	2,784
Balances carried forward at 30 September 2021		5,094	—	5,094	3,150	—	3,150

All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the statement of financial activities.

The notes on pages 59 to 77 form part of these financial statements.

BALANCE SHEET

As at 30 September 2021

	Notes	2021 £'000	2021 £'000	2020 £'000	2020 £'000
Fixed assets					
Tangible assets	9		285		350
Current assets					
Debtors	11	35,945		34,777	
Cash at bank and in hand		13,080		18,086	
		49,025		52,863	
Creditors: amounts falling due within one year	12	(44,216)		(50,063)	
Net current assets			4,809		2,800
Total net assets			5,094		3,150
Represented by:					
Funds and reserves					
Income funds:					
Restricted funds	13		—		—
Unrestricted funds					
. General fund			5,036		3,112
. Designated fund	14		58		38
			5,094		3,150

Approved by and signed on behalf of the trustees:



Dr. Titilola Banjoko
Chair



Francesco Garzarelli
Chair of Audit and Governance Committee

Approved by the trustees on 17 March 2022

Company Registration Number: 3458056

STATEMENT OF CASH FLOWS

Year to 30 September 2021

	Notes	2021 £'000	2020 £'000
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	(5,060)	9,580
Cash flows from investing activities:			
Investment income		—	19
Purchase of tangible fixed assets		(4)	—
Net cash from investing activities		(4)	19
Change in cash and cash equivalents in the year		(5,064)	9,599
Cash and cash equivalents at 1 October 2020	B	18,086	7,526
Change in cash and cash equivalents due to exchange rate movements		59	961
Cash and cash equivalents at 30 September 2021	B	13,081	18,086

Notes to the statement of cash flows for the year to 30 September 2021

A Reconciliation of net movement in funds to net cash provided by (used in) operating activities

	2021 £'000	2020 £'000
Net movement in funds (as per the statement of financial activities)	1,944	366
Adjustments for:		
Depreciation charge	70	71
Investment income and interest receivable	—	(19)
Exchange rate movements	(59)	(961)
Decrease in debtors	(1,168)	10,645
Decrease in creditors	(5,847)	(522)
Net cash provided by (used in) operating activities	(5,060)	9,580

B Analysis of cash and cash equivalents

	2021 £'000	2020 £'000
Cash at bank and in hand	13,081	18,086
Total cash and cash equivalents	13,081	18,086

C Analysis of changes in net debt

	At 1 October 2020 £'000	Cash flows £'000	Other non- cash changes £'000	At 30 September 2021 £'000
Total cash and cash equivalents	18,086	(5,064)	59	13,081

PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 30 September 2021.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest thousand.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- the treatment of deferred income balances relating to performance-related grants as monetary liabilities;
- the judgement that expenditure incurred on performance-related grants is a reliable basis for estimating the right to receive payment for the work performed;
- the judgement that, subject to any evidence to the contrary, all expenditure incurred under a signed funding agreement is recoverable from funders;
- the judgement that there is no provision required for disallowed expenditure under donor funding agreements (see note 17);
- estimates in respect of accrued expenditure;
- the allocation of office overheads and governance costs between charitable expenditure categories; and
- estimating the useful economic life of tangible fixed assets.

Whilst the full impact of the COVID-19 pandemic is still unknown as at the date of approval of these accounts, IRC UK's experience since March 2021 has been that the charity's activities have continued, despite changing programme delivery methods and priorities in the IRC network as a result of the impact of COVID-19. The situation is more stable as a result of this, although the longer term economic impacts remain to be seen.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The trustees have considered the impact of the COVID-19 pandemic on the charity and have concluded that, despite the continuing longer term uncertainty of its impact, the going concern assumption remains appropriate. The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants, funding pipelines and reserves.

PRINCIPAL ACCOUNTING POLICIES

Subsidiary company

The results of the charity's subsidiary, IRC UK Trading Limited, have not been consolidated due to immateriality, as permitted under section 402 of the Companies Act 2006. The company was dormant during the year.

Income recognition

All incoming resources are included in the SOFA when IRC UK is entitled to the income, when receipt of funds is probable, and when the amount can be measured with sufficient reliability.

Grants from government and other agencies have been included as income from activities in furtherance of the charity's objectives, as these amount to support for specific activities and specifically outline the goods and services to be provided to beneficiaries. Income from individuals and other private organisations has been included as donations unless the money is given in response to an appeal to fund a specific project.

For performance-related grants, in the absence of specific milestones to determine entitlement, income is recognised to the extent that resources have been committed to the specific programme, as this is deemed to be a reliable estimate of the right to receive payment for the work performed. In this case, cash received in excess of expenditure is included as a creditor (as deferred income) and expenditure in excess of cash included as a debtor (as accrued income).

IRC NY core funding is included within income from charitable activities. The amount provided is based on operational need and reflects, but is not tied to, the unrestricted funding from grants generated by IRC UK for the IRC network.

Donations are recognised when receivable. Donations are only accrued where the donor has confirmed the donation in writing, receipt is considered probable and there is no stipulation that the donation is being made towards activity that is taking place in a future accounting period.

Interest receivable

IRC UK allocates interest to restricted funds where funds relate to long-term projects and where the interest receivable is significant in relation to the funds held and in accordance with donor regulations.

Expenditure recognition

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT, where this cannot be recovered.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure allocation

Expenditure comprises the following:

- The costs of raising funds represent the salaries, direct costs and overheads associated with generating income.
- The costs of charitable activities, which comprise expenditure on the charity's primary charitable purpose, i.e. overseas programme operations. These include support costs, which represent the costs incurred by UK based staff providing support for IRC UK's international programmes.
- Support costs include management, policy and advocacy work, supervision, governance costs and technical support for IRC UK's emergency and development programmes. Governance costs comprise the costs which are directly attributable to the management of the charity's assets and the necessary legal and organisational procedures for compliance with statutory and governance requirements.

The majority of costs are directly attributable to specific activities. Staff costs are apportioned to the groups of costs listed above on the basis of time spent. Other non-directly attributable costs are allocated on the basis of apportioned staff time.

Where not directly attributable, the cost of support to specific charitable activities is apportioned on the basis of the value of expenditure incurred on the activity during the year.

Foreign currency

Monetary assets and liabilities are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction.

Foreign currency risk is managed by holding restricted donor funds in the grant reporting currency in the UK, the US or the field, until close to the spending date. IRC UK also enters into forward contracts to manage risks associated with certain donor currencies.

Foreign currency cash, funds held overseas, grants receivable, programme creditors and deferred income balances for performance-related programme funding are treated as monetary assets and liabilities. These items are retranslated at the balance sheet date as they represent actual funds receivable, balances in hand to fund specific programmes and committed expenditure under those programmes, measured in the underlying donor currency. Generally the gains and losses on the debit balances (cash, funds held overseas, grants receivable, programme debtors) offset those on the credit balances (programme creditors, deferred income).

In exceptional circumstances, if a net currency gain arises it will be refunded to the donor; if a net currency loss arises, it will result in a charge of excess project expenditure to unrestricted funds and be recorded in the SOFA.

Leased assets

Rentals applicable to operating leases under which substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

Tangible fixed assets

All assets purchased for use in the UK office and costing more than £1,000 are capitalised at cost including incidental expenses of acquisition.

Depreciation is provided at the following annual rates on a straight-line basis in order to write off the cost of each asset over its estimated useful life:

- Equipment, including computer equipment – five years
- Leasehold improvements – over the remaining life of the lease up to a maximum of ten years
- Fixtures and fittings – four years

Items purchased for use in programmes overseas and with a useful life beyond the duration of the programme activities are either:

- charged in full to charitable expenditure when purchased, in accordance with the donor regulations; or
- purchased with IRC unrestricted funds and depreciation charged to the donor funding the specific programme (if allowed).

PRINCIPAL ACCOUNTING POLICIES

Unless the donor specifies otherwise, depreciation costs charged to donors are calculated on a straight-line method as above, over its estimated useful life:

- for vehicles and equipment the useful life is always three years
- for land and buildings, and leasehold improvements, the useful life is from three to a maximum of ten years but it cannot exceed the maximum period left on the lease.

Financial instruments

Basic financial assets and liabilities such as short term debtors, creditors and bank balances are initially recognised at fair value less any impairment and transaction costs and subsequently measured at their settlement value.

To mitigate the impact of foreign exchange losses, forward contracts are taken out to ensure that a proportion of future transactions are guaranteed at a pre-agreed rate. The forward contracts are derivative instruments and are initially measured at fair value on the date taken out. They are subsequently measured at fair value through the statement of financial activities, at the balance sheet date. The contracts are carried as assets when the fair value is positive and as liabilities when the fair value is negative.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material. Within debtors are donor funds held overseas which are not yet spent.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material. Within creditors are programme costs spent by IRC NY and which are awaiting funds from IRC UK.

Fund accounting

The general fund comprises those monies that may be used towards meeting the charitable objectives of the charity and applied at the discretion of the trustees.

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

NOTES TO THE FINANCIAL STATEMENTS

Year to 30 September 2021

1 Donations and legacies

	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000
Donations and legacies	3,024	564	3,588
	3,024	564	3,588

	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
Donations and legacies	2,626	—	2,626
	2,626	—	2,626

2 Charitable activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000
Grants			
Asfari Foundation	—	250	250
Asylum, Migration and Integration Fund	—	151	151
Agence Française de Développement	—	3,260	3,260
CARE	—	2,513	2,513
European Community (EuropeAid)	—	6,038	6,038
Foreign, Commonwealth & Development Office (formerly DIFD)	—	57,144	57,144
Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)	—	2,716	2,716
Jacobs Foundation	—	740	740
James Percy Foundation	—	244	244
Ministere Française de l'Europe et des Affaires Etrangères	—	513	513
Norwegian Agency for Development Cooperation (NORAD)	—	466	466
Porticus	—	930	930
Said Foundation	—	264	264
Standard Chartered plc	—	510	510
Swedish International Development Cooperation Agency (SIDA)	—	20,539	20,539
Swiss Agency for Development	—	1,896	1,896
The Catholic Agency for Overseas Development (CAFOD)	—	133	133
The Danish International Development Agency (DANIDA)	—	116	116
The Dutch Government (Dutch MFA)	—	2,744	2,744
Other Trusts and Foundations	—	36	36
Total grants	—	101,203	101,203
Unrestricted income from grants	9,999	—	9,999
2021 Total funds	9,999	101,203	111,202

NOTES TO THE FINANCIAL STATEMENTS

2 Charitable activities (continued)

	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
<i>Grants</i>			
<i>Agence Française de Développement</i>	—	2,308	2,308
<i>CARE</i>	—	1,468	1,468
<i>European Community (EuropeAid)</i>	—	10,407	10,407
<i>Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)</i>	—	2,396	2,396
<i>Jacobs Foundation</i>	—	508	508
<i>Norwegian Refugee Council</i>	—	899	899
<i>Porticus</i>	—	1,114	1,114
<i>Reckitt Benckiser</i>	—	1,000	1,000
<i>Swedish International Development Cooperation Agency (SIDA)</i>	—	16,005	16,005
<i>Swiss Agency for Development</i>	—	2,269	2,269
<i>The Catholic Agency for Overseas Development (CAFOD)</i>	—	216	216
<i>The Danish International Development Agency (DANIDA)</i>	—	442	442
<i>The Dutch Government (Dutch MFA)</i>	—	5,260	5,260
<i>UBS Optimus Foundation</i>	—	245	245
<i>UK Department for International Development (DFID)</i>	—	56,670	56,670
<i>Other Trusts and Foundations</i>	—	875	875
<i>Total grants</i>	—	102,082	102,082
<i>Unrestricted income from grants</i>	9,186	—	9,186
<i>2020 Total funds</i>	9,186	102,082	111,268

IRC UK acknowledges funding from specific donors in note 19.

3 Analysis of expenditure from unrestricted funds

	Raising funds £'000	Charitable activities £'000	Total 2021 £'000
Direct costs			
Staff costs	1,915	4,902	6,817
Direct costs	1,285	669	1,954
Audit costs	—	56	56
Total direct costs	3,200	5,627	8,827
Support costs			
Staff costs	268	1,855	2,123
General support costs	132	913	1,045
Travel, transport and accommodation	1	10	11
Total support costs	401	2,778	3,179
2021 Total costs	3,601	8,405	12,006
	Raising funds £'000	Charitable activities £'000	Total 2020 £'000
<i>Direct costs</i>			
Staff costs	1,489	2,995	4,484
Direct costs	1,561	380	1,941
Audit costs	—	51	51
Total direct costs	3,050	3,426	6,476
<i>Support costs</i>			
Staff costs	526	2,795	3,321
General support costs	402	954	1,356
Travel, transport and accommodation	39	273	312
Total support costs	967	4,022	4,989
2020 Total costs	4,017	7,448	11,465

Support costs include the costs of general administration and management, allocated to raising funds and charitable activities on the basis of the proportion of staff time attributable to those categories. Support costs charged to the category of charitable activities are further allocated across individual activities or sectors on the basis of proportional direct expenditure incurred on those activities during the year (see note 5).

Staff costs include training and recruitment costs and exclude any staff costs charged to restricted funds.

NOTES TO THE FINANCIAL STATEMENTS

4 Raising funds

The costs of raising funds can also be analysed as follows:

	Total 2021 £'000	Total 2020 £'000
Generation of voluntary income and costs of activities for generating funds	720	623
Generation of income from charitable activities	2,881	3,394
	3,601	4,017

5 Charitable activities

	Support costs £'000	Activities undertaken directly £'000	Total 2021 £'000
Health			
Health (includes psychosocial)	2,417	32,113	34,530
Environmental health (water, sanitation and shelter)	278	3,592	3,870
Reproductive and Wellness	75	100	175
Research, Evaluation and Learning	564	6,587	7,151
	<u>3,334</u>	<u>42,392</u>	<u>45,726</u>
Safety			
Child protection	497	4,128	4,625
Women's protection and empowerment and GBV	653	6,184	6,837
Advocacy	16	205	221
Shelter and Settlement	15	110	125
Protection and Rule of Law	1,403	16,697	18,100
	<u>2,584</u>	<u>27,324</u>	<u>29,908</u>
Education			
Education (including Vocational Education)	655	7,198	7,853
	<u>655</u>	<u>7,198</u>	<u>7,853</u>
Economic Wellbeing			
Livelihoods	467	6,664	7,131
Economic Empowerment	1	7	8
Economic Recovery, Research and Development	675	8,809	9,484
	<u>1,143</u>	<u>15,480</u>	<u>16,623</u>
Power			
Good governance	318	4,202	4,520
Civil society	2	17	19
Community Intergration & Development	141	1,863	2,004
	<u>461</u>	<u>6,082</u>	<u>6,543</u>
Other			
General costs	228	3,291	3,519
2021 Total funds	<u>8,405</u>	<u>101,767</u>	<u>110,172</u>

5 Charitable activities (continued)

	Support costs £'000	Activities undertaken directly £'000	Total 2020 £'000
Health			
Health (includes psychosocial)	1,395	30,232	31,627
Environmental health (water, sanitation and shelter)	368	4,372	4,740
	<u>1,763</u>	<u>34,604</u>	<u>36,367</u>
Safety			
Child protection	1,221	25,345	26,566
Women's protection and empowerment and GBV	764	7,073	7,837
	<u>1,985</u>	<u>32,418</u>	<u>34,403</u>
Education			
Education (including Vocational Education)	423	9,517	9,940
	<u>423</u>	<u>9,517</u>	<u>9,940</u>
Economic Wellbeing			
Livelihoods	638	17,415	18,053
	<u>638</u>	<u>17,415</u>	<u>18,053</u>
Power			
Good governance	655	6,233	6,888
Civil society	—	(4)	(4)
	<u>655</u>	<u>6,229</u>	<u>6,884</u>
Other			
General costs	1,984	1,899	3,883
2020 Total funds	<u>7,448</u>	<u>102,082</u>	<u>109,530</u>

Support costs are allocated across charitable activities in proportion to activities undertaken directly. Support costs include management, policy and advocacy work, supervision, and technical support for IRC UK's emergency and development programmes.

6 Net movement in funds

This is stated after charging:

	Total 2021 £'000	Total 2020 £'000
Staff costs (note 7)	9,008	7,898
Statutory auditor's remuneration	56	51
Non-audit services paid to statutory auditors	24	11
Other auditor's remuneration	(6)	22
Depreciation	70	71
Operating lease charges (note 15)	332	332

NOTES TO THE FINANCIAL STATEMENTS

7 Staff costs and trustees' remuneration

	2021 £'000	2020 £'000
Wages and salaries	7,883	6,764
Social security	706	782
Pension costs	375	312
Severance costs	44	40
Total	9,008	7,898

Included in staff costs are the costs of technical unit and other staff on IRC UK payroll but funded from IRC NY budget together with staff costs charged by IRC Inc and IRC BE to IRC UK.

The number of employees who earned £60,000 per annum or more (including taxable benefits but excluding pension and national insurance contributions) during the year was as follows:

	2021 No.	2020 No.
£60,001 - £70,000	14	7
£70,001 - £80,000	4	7
£80,001 - £90,000	7	4
£90,001 - £100,000	9	9
£100,001 - £110,000	2	1
£110,001 - £120,000	—	1
£140,001 - £150,000	—	—
£150,001 - £160,000	—	—
£160,001 - £170,000	—	—
£170,001 - £180,000	—	1
£180,001 - £190,000	1	—

No trustee received any remuneration for services as a trustee (2020 – £nil) and £nil expenses (2020 – £nil) were paid on behalf of trustees (2020 – none).

The total employment costs, including employers' pension and social security contributions, of the key management personnel of the charity as defined on page 36, was £507,680 (2020 – £476,726).

During 2021 the Executive Director of IRC UK was on maternity leave for most to the year, therefore the highest paid UK budgeted employee on an annual gross salary basis was the Senior Director of Finance and Operations Europe. Their salary falls in the band £100,000 to £110,000. In the table above, staff in higher bands have global roles, which happen to be based in the UK. IRC UK is reimbursed direct by IRC NY for the costs of these staff.

The average number of UK employees during the year, calculated on an average headcount basis and analysed by function, was as follows:

	2021 No.	2020 No.
Fundraising and donor development	15	23
Programme delivery	104	82
Programme support	14	23
Management and administration	3	3
	136	131

8 Taxation

IRC UK is a registered charity and therefore is not liable to corporation tax on income derived from its charitable activities, as it falls within the exemptions available to registered charities.

9 Tangible fixed assets

	Computer equipment £'000	Furniture, fixtures and equipment £'000	Leasehold improve- ments £'000	Total £'000
Cost				
At 1 October 2020	32	200	424	656
Additions	5	—	—	5
Disposals	(15)	(122)	(62)	(199)
At 30 September 2021	22	78	362	462
Depreciation				
At 1 October 2020	26	150	130	306
Charge for year	4	19	47	70
Disposals	(15)	(122)	(62)	(199)
At 30 September 2021	15	47	115	177
Net book values				
At 30 September 2021	7	31	247	285
At 30 September 2020	6	50	294	350

10 Investments

IRC UK owns 100% of the issued ordinary shares of IRC UK Trading Limited, a company incorporated in England and Wales (Company Registration Number 07170021). The principal activities of the subsidiary are to manage the trading activities of IRC UK, specifically any ticketed events. IRC UK Trading Limited was dormant in the year.

11 Debtors

	2021 £'000	2020 £'000
Funds held overseas	25,360	24,038
Grants receivable	10,139	10,409
Other debtors and prepayments	446	330
	35,945	34,777

NOTES TO THE FINANCIAL STATEMENTS

12 Creditors: amounts falling due within one year

	2021 £'000	2020 £'000
Programme creditors	14,233	15,494
Deferred income	29,067	33,753
Other creditors and accruals	916	816
	44,216	50,063
	2021 £'000	2020 £'000
Reconciliation of movements in deferred income:		
Carrying amount 1 October 2020	33,753	36,940
Amounts released during the year	(33,753)	(36,940)
Income deferred in the current year	29,067	33,753
Carrying amount at 30 September 2021	29,067	33,753

13 Restricted funds

The income funds of the charity include restricted funds comprising the following donations and grants held to be applied for specific purposes:

	At 1 October 2020 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2021 £'000
Afghanistan	—	1,348	(1,348)	—
Bangladesh	—	349	(349)	—
Burkina Faso	—	1,264	(1,264)	—
Burundi	—	1,212	(1,212)	—
Cameroon	—	2,439	(2,439)	—
Central Africa Republic	—	777	(777)	—
Chad	—	3,699	(3,699)	—
Colombia	—	795	(795)	—
Cote d'Ivoire	—	800	(800)	—
Democratic Republic of Congo	—	4,113	(4,113)	—
El Salvador	—	345	(345)	—
Ethiopia	—	773	(773)	—
Germany	—	6	(6)	—
Iraq	—	7,073	(7,073)	—
Jordan & Middle East	—	1,680	(1,680)	—
Kenya	—	586	(586)	—
Lebanon	—	6,122	(6,122)	—
Liberia	—	497	(497)	—
Libya	—	1,767	(1,767)	—
Mali	—	1,883	(1,883)	—
Mexico	—	28	(28)	—
Myanmar	—	389	(389)	—
Niger	—	889	(889)	—
Nigeria	—	15,965	(15,965)	—
Pakistan	—	8,481	(8,481)	—
Sierra Leone	—	15,592	(15,592)	—
Somalia	—	2,663	(2,663)	—
South Sudan	—	2,989	(2,989)	—

13 Restricted funds (continued)

	At 1 October 2020 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2021 £'000
Sudan	—	129	(129)	—
Syria Region	—	8,206	(8,206)	—
Tanzania	—	2,620	(2,620)	—
Uganda	—	316	(316)	—
Yemen	—	1,864	(1,864)	—
Zimbabwe	—	360	(360)	—
Multi-country	—	1,266	(1,266)	—
Technical Grants	—	2,466	(2,466)	—
	—	101,767	(101,767)	—
Grants	—	101,203	(100,203)	—
Donation and Legacies	—	564	(564)	—
	—	101,767	(101,767)	—

NOTES TO THE FINANCIAL STATEMENTS
13 Restricted funds (continued)

	At 1 October 2019 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2020 £'000
Bangladesh	—	913	(913)	—
Burkina Faso	—	735	(735)	—
Burundi	—	964	(964)	—
Cameroon	—	739	(739)	—
Central Africa Republic	—	1,499	(1,499)	—
Chad	—	1,761	(1,761)	—
Colombia	—	252	(252)	—
Cote d'Ivoire	—	751	(751)	—
Democratic Republic of Congo	—	8,201	(8,201)	—
El Salvador	—	251	(251)	—
Ethiopia	—	4,026	(4,026)	—
Geneva, Switzerland	—	3	(3)	—
Germany	—	245	(245)	—
Iraq	—	4,627	(4,627)	—
Jordan & Middle East	—	2,205	(2,205)	—
Kenya	—	169	(169)	—
Lebanon	—	4,187	(7,187)	—
Liberia	—	262	(262)	—
Libya	—	2,675	(2,675)	—
Mali	—	3,082	(3,082)	—
Mexico	—	4	(4)	—
Myanmar	—	656	(656)	—
Niger	—	2,317	(2,317)	—
Nigeria	—	12,918	(12,918)	—
Pakistan	—	3,095	(3,095)	—
Serbia	—	72	(72)	—
Sierra Leone	—	15,967	(15,967)	—
Somalia	—	4,940	(4,940)	—
South Sudan	—	2,004	(2,004)	—
Syria Region	—	10,401	(10,401)	—
Tanzania	—	2,232	(2,232)	—
Yemen	—	2,184	(2,184)	—
Zimbabwe	—	308	(308)	—
Multi-country	—	928	(928)	—
Technical Grants	—	4,825	(4,825)	—
	—	102,082	(102,082)	—

13 Restricted funds (continued)

	At 1 October 2020 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2021 £'000
Health				
Health (includes psychosocial)	—	32,113	(32,113)	—
Environmental health (water, sanitation, & shelter)	—	3,592	(3,592)	—
Reproductive and Wellness	—	100	(100)	—
Research, Evaluation and Learning	—	6,587	(6,587)	—
	—	42,392	(42,392)	—
Safety				
Child protection	—	4,128	(4,128)	—
Women's protection and empowerment and GBV	—	6,184	(6,184)	—
Advocacy	—	205	(205)	—
Shelter and Resettlement	—	110	(110)	—
Protection and Rule of Law	—	16,697	(16,697)	—
	—	27,324	(27,324)	—
Education				
Education (includes Vocational Education)	—	7,198	(7,198)	—
	—	7,198	(7,198)	—
Economic Wellbeing				
Livelihoods	—	6,664	(6,664)	—
Economic Empowerment	—	7	(7)	—
Economic Recovery, Research and Development	—	8,809	(8,809)	—
	—	15,480	(15,480)	—
Power				
Good governance	—	4,202	(4,202)	—
Civil Society	—	17	(17)	—
Community, Integration and Development	—	1,863	(1,863)	—
	—	6,082	(6,082)	—
Other				
General costs	—	3,291	(3,291)	—
	—	101,767	(101,767)	—

NOTES TO THE FINANCIAL STATEMENTS

13 Restricted funds (continued)

	At 1 October 2019 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2020 £'000
Health				
Health (includes psychosocial)	—	30,232	(30,232)	—
Environmental health (water, sanitation, & shelter)	—	4,372	(4,372)	—
	—	34,604	(34,604)	—
Safety				
Child protection	—	25,345	(25,345)	—
Women's protection and empowerment and GBV	—	7,073	(7,073)	—
	—	32,418	(32,418)	—
Education				
Education (includes Vocational Education)	—	9,517	(9,517)	—
	—	9,517	(9,517)	—
Economic Wellbeing				
Livelihoods	—	17,415	(17,415)	—
	—	17,415	(17,415)	—
Power				
Good governance	—	6,233	(6,233)	—
Civil society	—	(4)	4	—
	—	6,229	(6,229)	—
Other				
General costs	—	1,899	(1,899)	—
	—	102,082	(102,082)	—

14 Designated funds

	At 1 October 2020 £'000	New designations £'000	Released £'000	At 30 September 2021 £'000
Premises repairs	38	20	—	58

15 Operating leases

The charity had commitments in respect of non-cancellable operating leases of property which fall due:

	2021 £'000	2020 £'000
Within one year	332	332
Within two to five years	55	388
	387	720

16 Connected charities and related parties

IRC UK is an independent entity governed by its Board of Trustees.

IRC UK is a member of an international network of agencies referred to collectively as the International Rescue Committee (IRC). IRC UK is affiliated with the International Rescue Committee Inc, ('IRC NY'), a not-for-profit agency based in New York, USA; the International Rescue Committee Belgium ASBL, based in Brussels; the International Rescue Committee Deutschland (gGmbH) ('IRC DE'); the International Rescue Committee Sverige Insamlingsstiftelse ('IRC-SV') in Sweden and associated agencies and offices worldwide.

The overseas activities of IRC UK are carried out through the regional and country offices of the IRC, under contract with IRC UK, and supervised by IRC UK staff.

During the year, remittances of £9,998,777 (2020 - £8,705,930) were received from IRC NY, of which £4,161,221 (2020 - £4,850,881) was unrestricted budgeted funding and £5,837,556 (2020-£3,855,487) was the reimbursement of salary and operating costs of UK based hosted staff.

Due to the international nature of the organisations' operations, certain salaries and costs are paid by IRC NY and IRC BE and then reimbursed by IRC UK, and vice versa. At 30 September 2021, £124,874 (2020 - £480,487) was owed by IRC NY to IRC UK and £10,720 (2020-(£26,997)) by IRC BE to IRC UK in relation to such reimbursements.

At the year end, funds held by IRC offices overseas, which related to IRC UK programmes and are included within debtors in accordance with IRC UK accounting policies, totalled £25,360,174 (2020 - £24,037,773). Funds owed to IRC overseas offices in relation to monies already disbursed totalled £14,233,184 (2020 - £15,511,295). During the year a total of £103,936,108 was remitted to IRC overseas offices (2020 - £92,220,300)

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure which is disallowed by donors on these projects. At the year-end £nil (2020 - £4,939) was owed by IRC NY to IRC UK in relation to disallowable expenditure on grants.

Included within donations and legacy income on the statement of financial activities are donations of £55,424 from IRC UK trustees (2020 - £67,501). No trustee had any beneficial interest in any contract with the charity during the year.

NOTES TO THE FINANCIAL STATEMENTS

17 Project commitments

As at 30 September 2021, IRC UK was committed to expenditure on ongoing and future programmes totalling £131 million (2020 – £295 million). Funding agreements are in place for all of the aforementioned programmes.

	Contract Value £m	Funds spent to date £m	Future committed amounts £m
Conflict affected individuals and institutions in Syria are better prepared to cope with and mitigate the risks of shocks	66	64	2
What Works to Prevent Violence: Impact at Scale	46	0	46
Saving Lives in Sierra Leone Phase 2	33	29	4
LAFIYA- Health Resilience in North East (HeRoN)	23	6	17
Every Adolescent Girl Empowered and Resilient (EAGER) - Sierra Leone	17	8	9
Promoting Rights and Supporting Protection Needs in North East Nigeria (ProSPINE+)	17	15	2
Education Research in Conflict and Protracted Crisis (ERICC)	16	0	16
Amélioration de la qualité, de l'accès et de la gouvernance de l'éducation fondamentale et secondaire des régions de Mopti, Tombouctou, Kidal et Ménaka	9	0	9
Strengthening Smallholders' Resilience in Greater Upper Nile	5	2	3
Accroître l'accès à l'eau potable dans les zones d'accueil de déplacés à Tillabéri et Tahoua (Niger)	3	2	1
Other projects (under £8m committed)	42	20	22
	277	146	131

18 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total 2021 £'000
Fund balances at 30 September 2021 are represented by:			
Tangible fixed assets	285	—	285
Current assets	5,725	43,300	49,025
Creditors: amounts falling due within one year	(916)	(43,300)	(44,216)
Total net assets	5,094	—	5,094
	<i>Unrestricted funds £'000</i>	<i>Restricted funds £'000</i>	<i>Total 2020 £'000</i>
<i>Fund balances at 30 September 2020 are represented by:</i>			
<i>Tangible fixed assets</i>	<i>350</i>	<i>—</i>	<i>350</i>
<i>Current assets</i>	<i>3,615</i>	<i>49,248</i>	<i>52,863</i>
<i>Creditors: amounts falling due within one year</i>	<i>(815)</i>	<i>(49,248)</i>	<i>(50,063)</i>
<i>Total net assets</i>	<i>3,150</i>	<i>—</i>	<i>3,150</i>

19 Acknowledgement of donor contributions to charitable activities

IRC UK acknowledges the following contributions from donors included within charitable activities in note 2.

Agence Française de Développement (AFD)

Project Code	Contract Number	Programme	Cash Received EUR	Income Recognised EUR
EX110	CNE 1215 01 K	Projet d'urgence d'alimentation en eau potable des communes d'accueil des personnes déplacées internes à la frontière malienne du Niger	2,146,841	346,633
EX113	CML 143201T	Amélioration de l'accès à l'eau potable et des conditions d'hygiène des populations de la région de Ménaka	—	609,527
EX140	CTD 1222 01 N	Autonomisation sociale des femmes tchadiennes par l'accès aux services de santé et la prise en compte des violences basées sur le genre	2,000,000	1,112,556
EX150	CTD 1225 01 S	Appui au Développement des jeunes enfants dans la province du Lac (ADELAC)	4,000,000	1,679,298

Danish International Development Agency (DANIDA)

During the year DANIDA funded the project 'Promoting the Health and Economic Wellbeing of At-Risk Communities in Northern Syria'. The total value of the project amounts to DKK15,000,000 covering the period 1 July 2021 to 30 June 2022. During financial year 2021 IRC UK had received DKK7,331,647 of which DKK1,029,705 was spent by the year end leaving a balance of DKK6,301,942 to be carried over into FY 2022.

DG DEVCO (Europeaid)

During 2021 DG DEVCO funded five project through IRC UK of which three concluded during the year and two continue into 2022 and 2023 respectively.

Project Code	Contract Number	Programme	Cash Received EUR	Income Recognised EUR
EA063	FED/2017/388-853	Restoring and Strengthening Health Services in Borno State	—	2,714,211
EA065	EIDHR/2018/402-662	Supporting Persons with Disabilities in Tanzania and Burundi to enjoy full and equal human rights, fundamental freedoms and experience respect for their inherent dignity (TRM)	513,197	472,602
EA068	HUM/2018 401/897	Umwana Mumuryango (Child in the Home) UMMU	582,933	1,112,264
EA070	T05-EUTF-HOA-SS-49-03	South Sudan Rural Development: Strengthening Smallholders' Resilience in Greater Upper Nile	—	1,416,848
EX104	ENI/2018/399-482	Evidence based NCD Care: A Model for PHC in Libya	565,906	1,029,011

NOTES TO THE FINANCIAL STATEMENTS

19 Acknowledgement of donor contributions to charitable activities (continued)

FCDO (formerly DFID)

During 2021 FCDO funded twenty six projects of which fifteen concluded during the year and remainder continue into 2022 and 2023.

Project Code	Contract Number	Programme	Cash Received	Income Recognised
DF168	300089	Conflict affected individuals and institutions in Syria are better prepared to cope with and mitigate the risks of shocks	11,090,734	12,361,366
DF185	300432-110/PO number:40107674	North East Nigeria Transition to Development-Education in Emergency Programme(ALFANN)	1,569,731	2,035,401
DF190	32393	Optimizing a community-based model to improve screening and access to treatment for hypertensive and diabetic Syrian refugees in Jordan	—	164,962
DF191	DRC-4383-IRC	Safety,Support and Solutions-Phase 2	1,082,731	819,642
DF194	300036	Saving Lives in Sierra Leone, Phase II	5,060,470	11,176,000
DF196	300509-101	Improving protection and access to Legal and Specialized services for refugees from Syria and vulnerable populations in Lebanon	1,262,873	1,293,553
DF203	205128-103	Somalia Humanitarian and Resilience Programme (SHARP)	1,991,849	2,180,770
DF204	4350	Every Adolescent Girl Empowered and Resilient (EAGER) - Sierra Leone	3,714,279	3,652,436
DF205	4325	Leave No Girl Behind	2,805,154	3,097,918
DF207	300432 - 102;PO:40117833	Promoting Rights and Supporting Protection Needs in North East Nigeria (ProSPINE+)	6,235,995	4,677,825
DF210	204805-111	Support to Education in the Refugee Camps, Tanzania	2,213,433	2,433,423
DF211		Protecting Vulnerable Populations in the Northern Triangle of Central America	183,175	346,812
DF212	91387S003	Cash Assistance and Responsible Transition in Iraq (CARTI)	499,133	334,144
DF218	82604521	U-LEARN: Uganda Learning, Evidence, Accountability, and Research Network	172,499	281,806
DF221	300495-102; PO 40122089	LAFIYA- Health Resilience in North East (HeRoN)	3,656,712	5,373,713
DF224		Hygiene & Behaviour Change Coalition for COVID-19 response: promoting hygienic behaviours and practices, empowering women and girls, building institutional preparedness	699,999	468,432
DF225	301229-107	Improving Protection Conditions and Access to Legal and Specialised Services for Communities Affected by the Beirut Port Explosion through Emergency Response intervention	645,000	839,687
DF226	204603	Delivering Cash Assistance to Highly Vulnerable Populations in Pakistan -DCAPDelivering Cash Assistance to Highly Vulnerable Populations in Pakistan -DCAP	4,850,000	5,000,801
DFC03		ReBUILD for Resilience (R4R) - Inception Period	4,850	—
DFC05		ReBUILD for Resilience (R4R) COVID-19 Responsive Fund	8,289	—
EX145		Advancing GBV Innovations Call	79,991	138,572
EX175	47475	R2HC Annual Funding Call	258,972	33,432

19 Acknowledgement of donor contributions to charitable activities (continued)

EX180		Self-managed abortion: Barriers and opportunities in humanitarian settings in East Africa	27,176	3,458
OX120	ES/P010873/1	Research capacity building and knowledge generation to support preparedness and response to humanitarian crises and epidemics	74,024	105,936
OX139		Preventing Violence Against Children in and around schools in Nyarugusu Refugee Camp- Qualitative Study	29,385	(47,311)
OX175		Preventing violence against adolescents in schools: understanding implementation of the Empateach intervention in Nyarugusu refugee camp	—	3,795

Irish Aid Trustees' Certificate of Assurance

This certificate of assurance is furnished in terms of the requirements of the Irish Department of Public Expenditure and Reform in respect of Grants from the Exchequer Funds. In this regard the trustees confirm that the public money granted was used on accordance with the terms and conditions of the grant.

Grantor: Minister for Foreign affairs and Trade

Name of the grant: IRC - Irish Aid Strategic Partnership

Contract Number: HQHUM/2021/InternationalRescueCommittee

Purpose of the grant: Responding to GBV in Acute Emergencies and Protracted Humanitarian Crises (2020-2021).

Amount and term of grant: €1,500,000 from 1 January 2021 to 31 December 2021 (2020 - €1,500,000, including €415,250 Emergency Response funding from Irish Aid).

Reconciliation of amounts received, expended and deferred as per table below.

	EUR	GBP
Income received in the current year	1,800,000	1,551,192
Deferred to following year	(678,455)	(578,289)
Accrued from following year	530,150	456,554
Income recognised in the current year	1,636,028	1,429,457
Unrealised exchange rate difference	15,667	—

The income recognised in the current year in the table above relates only to the expenditure for contract IRC **HQHUM/2021**. Total Irish Aid income recognised in note 2 on page 59 of £2,716,197 (2020 – £2,396,119) includes other projects that were also active in the year.

The State's investment is protected and will not be used as security for any other activity without prior consultation with the parent Department and sanction of DPER. The grant is restricted for the project with contract number IRC HQHUM/2021.

The Trustees confirm that we are compliant with relevant Tax Clearance Circulars, including Circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Type Payments'.

NOTES TO THE FINANCIAL STATEMENTS

19 Acknowledgement of donor contributions to charitable activities (continued)

The number of employees who earned €60,000 per annum or more (including taxable benefits but excluding pension contributions) during the year was as follows:

	2021	2020
€60,001 - €70,000	18	9
€70,001 - €80,000	13	8
€80,001 - €90,000	2	4
€90,001 - €100,000	7	5
€100,001 - €110,000	6	7
€110,001 - €120,000	6	1
€120,001 - €130,000	1	1
€160,001 - €170,000	—	—
€170,001 - €180,000	—	—
€180,001 - €190,000	—	1
€190,001 - €200,000	—	—
€200,001 - €210,000	1	—

During the year, total employer pension contributions were € 436,211 (2020 - €342,412).

Ministry of Foreign Affairs – Netherlands (Dutch MFA)

We acknowledge receipt of £3,148,443 (\$4,397,625) from the Dutch MFA in the period 1 October 2020 to 30 September 2021 supporting the project - IWRM - Operationalizing the Theory of Change (ToC) of the Great Lakes Region Water and Food Security programme.

Income recognised in Note 2 on page 59 of £2,744,435 differs from income received due to income deferred in accordance with IRC UK's income recognition policy on page 56.

Minister for Foreign Affairs and Trade as represented by Irish Aid in Liberia

We acknowledge the following funding was received from Irish Aid in Sierra Leone and Liberia for the following programmes:

Country	Contract	Project	Value
Liberia	LIB.IRC.2021.01	Raising Community Voices – Year 2	€ 518,676
Sierra Leone	SLE.IRC.2021.01	Adolescent Girls Empowerment and Protection Project Year 3 (AGEPP)	€ 487,810

19 Acknowledgement of donor contributions to charitable activities (continued)

The Catholic Agency for Overseas Development

We acknowledge receipt of £250,000 from the Catholic Agency for Overseas Development in the period 1 October 2020 to 30 September 2021 (2020 - £162,000) for the projects below:

Emergency Humanitarian Assistance for Food Insecure Households in Abyan governorate £250,000 (2020 - £162,000).

Income recognised in Note 2 on page 59 of £132,650 differs from income received due to income deferred to future periods in accordance with IRC UK's income recognition policy on page 56.

Swedish International Development Cooperation Agency

We acknowledge receipt of \$29,355,310 from Sida in the period 1 October 2020 to 30 September 2021 (2020 - \$17,023,793) for year 1 of the IRC's fourth, three-year Humanitarian Framework Agreement (HFAIV 2018-2021).

Reconciliation of amounts received, expended and deferred as per table below.		
	USD	GBP
Income received in the current year	29,355,310	21,412,123
Deferred to following year	(17,128,472)	(12,726,795)
Accrued from following year	1,984,183	1,474,352
Income recognised in the current year	13,949,745	10,159,680
Unrealised exchange rate difference	261,276	—

Additional income from Sida of £10,473,844 was recognised in the period 1 October 2020 to 30 September 2021, having been received prior to 1 October 2020 and deferred.

HOW YOU CAN SUPPORT THE IRC

Advocate

Join the IRC's online global family at Rescue-UK.org to receive important advocacy alerts and news about the humanitarian issues that are important to you.

Donate

Give online by visiting our website at Rescue-UK.org

Raise money

You can do something amazing for refugees while having fun! And whether you take on a challenge or organise an event, fundraise with friends and family or go it alone, we'll be with you every step of the way.

Find out how:
Rescue-UK.org/Fundraise-Refugees

Join the conversation

 [@Rescue_UK](https://twitter.com/Rescue_UK)

 [/Rescue.UK](https://www.facebook.com/Rescue.UK)

 [@Rescue_UK](https://www.instagram.com/Rescue_UK)

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This page: Anastasie demonstrates to a friend how to properly wash her hands to protect against COVID-19. These handwashing stations have been set up as part of the program's adaptation to COVID-19, at the IRC's EU-funded Safe Healing and Learning Space (SHLS) in Oudjila Igzawa, Cameroon



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INTERNATIONAL RESCUE COMMITTEE, U.K

England & Wales - Charity number 1065972

Accounts



International Rescue Committee, UK

Annual Report and Financial Statements

30 September 2020

Company Limited by Guarantee
Registration Number
3458056 (England and Wales)

Charity Registration Number
1065972

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A Letter from the Executive Director

Friends and colleagues,

As we all know, 2020 was a challenging year like no other. The COVID-19 pandemic has shaken the world. It has also served as a powerful reminder of global inequality, and why the International Rescue Committee's (IRC) work across some 40 countries hit by conflict is so vital in ensuring that the world's most vulnerable are not left behind.

As well as causing death and illness, the pandemic has magnified existing problems like domestic violence, gender inequality, lack of education, has worsened hunger and thrown economic recovery into reverse.

Throughout this year, the IRC shone a spotlight on how the pandemic was impacting on the people we serve. Our research found that people living in refugee camps face a heightened risk of COVID-19, and lockdown restrictions meant life-saving treatments were blocked from many. We revealed that South Sudan had only four ventilators for the entire country, while Northeast Syria had 11, Sierra Leone had 13, and in Venezuela, 90% of hospitals lacked critical supplies. We highlighted the fact that COVID-19 was preventing people from fleeing violence or migrating due to pandemic-related movement restrictions, and made routes even more dangerous for those who did flee.

In refugee camps around the world - from Greece to Bangladesh to Jordan, we provided handwashing stations, masks, information and training about COVID-19. We also provided services to ensure access to primary healthcare, protect survivors of increased violence, support struggling families and ensure children could continue their education. The IRC's signpost services helped provide crucial information on COVID-19, in Italy, Mexico and El Salvador.

Our Business Refugee Action Network, made up of industry leaders, called for governments to support refugees amidst the pandemic and act against the racism they face. We also urged European leaders to kickstart programmes halted by COVID-19 and resettle 250,000 refugees by 2025.

We spoke to almost 1,000 refugee women in 15 African nations to learn how the pandemic lockdowns impacted them, and found that 73% reported an increase in

domestic violence while 51% reported an increase in sexual violence. Elsewhere, we found that women in Pakistan, Somalia, and Yemen were likely being under-tested for COVID-19. We know that data and studies like these are critical to ensuring effective responses and to reaching people who may otherwise be overlooked in pandemic information outreach and treatment services.

Long term crises persisted and worsened in Yemen, Syria, Ethiopia, Bangladesh, and many other places across the globe where we work. In Yemen, over 20 million people do not have enough food to eat, conflict continues to escalate, and the economy has taken a downward spiral. We raised more funds to respond to the situation there and urged officials in the UK and across Europe to urgently increase support for Yemen's humanitarian response. Actor Kingsley Ben-Adir also voiced a film we created to highlight what was happening in Yemen, and to push leaders to act to reverse the already widespread suffering there.

In Syria, cases of COVID-19 spread at an alarming rate, and we called for an urgent response to avoid a devastating health situation in the Al Hol camp and beyond. Meanwhile in Ethiopia, multiple emergencies like flooding, locust storms and COVID-19 led to a 50% increase in severe malnutrition since 2019 – and then the deadly conflict in Tigray spiralled. Our teams were at the frontlines delivering essential services for the people most impacted by these crises throughout 2020.

These challenges around the world are reminders of the need for effective UK aid. Throughout 2020, the IRC's cutting-edge policy analysis and advocacy informed and influenced the UK's international response to the coronavirus pandemic. In particular, our "Cost of Living" report estimated that an additional 91 million people in developing countries could be pushed into hunger because of the economic impacts of the pandemic, and demanded action from the G20. We are dismayed by UK Government plans to reduce the aid budget from the historic 0.7% of gross national income and will continue to oppose these cuts whilst also working with the Foreign, Commonwealth and Development Office to ensure that UK aid supports the world's most vulnerable populations.

There have been some more positive moments this year as well, like our extremely successful campaign to highlight the refugee origins of fish and chips in the UK, with the help of ex-footballer Gary Lineker. For World Refugee Day, we ran a thank you campaign

to show recognition and gratitude to refugees serving on the frontline of the pandemic response in the UK and further afield. We also launched an IRC UK action plan to improve our commitments to diversity and inclusion across the organization. Of course, our work depends on the continued support of our donors, which is more vital than ever in these incredibly uncertain times. While the pandemic has taught us that we can never predict the future, the unwavering support from our existing donors and generous giving by so many new supporters continues to be greatly appreciated.

In 2020, Sir John Holmes reached the end of his final term as Chair of IRC UK's Board of Trustees. We are deeply grateful to Sir John for his years of leadership, support and guidance through a period in which IRC has gone from strength to strength in the UK. We are delighted to welcome Dr Titilola Banjoko as the new Chair of the IRC UK Board of Trustees. Dr Banjoko has a highly successful career as a senior leader in the National Health Service, and brings with her huge experience and insight; we look forward to working with her in the years ahead.

Finally, I must pay tribute to the incredible bravery of the IRC's staff, many of whom risk their lives in service of our humanitarian mission. In 2020 we mourned the loss of Daniel Kyabuntu Mulongo in a tragic accident in the Tanganyika province of the Democratic Republic of Congo, and Luka Filibus in north east Nigeria. Luka was targeted because of his work as a frontline humanitarian worker, in a terrible example of the way that parties to conflict increasingly act without regard to international laws and norms. Aid workers should never be a target in conflict. In the face of such risk, and despite the pandemic, our amazing staff have responded with determination and innovation to find new ways of supporting the most vulnerable.

With the continued presence of COVID-19, the rising threat of climate change and so many crises across the world, there can be little doubt that the year ahead will be challenging. With the commitment of our donors, partners and staff, the IRC will continue to do all that we can to rise to that challenge and provide our clients with life-saving and life-changing support across the world.

Yours,
Melanie Ward
Interim Executive Director, IRC UK

Trustees' report Year to 30 September 2020

The trustees present their statutory report together with the financial statements of International Rescue Committee, UK ("IRC UK") for the year ended 30 September 2020 (FY 2020).

IRC UK is affiliated with the International Rescue Committee Inc., a not-for-profit agency based in New York, USA, ("IRC NY"); the International Rescue Committee Belgium ASBL, based in Brussels; the International Rescue Committee Deutschland (gGmbH) ("IRC DE") based in Bonn and Berlin; and associated agencies and offices worldwide. Collectively, these agencies make up the network referred to as the International Rescue Committee ("IRC").

IRC UK works closely with IRC NY to carry out projects throughout the world. The projects referred to in this report are implemented through the network by IRC NY and through local partners. This trustees' report has been prepared in accordance with Part 8 of the Charities Act 2011 and the statement of recommended practice (SORP). It also meets the requirements for a directors' report set out in the Companies Act 2006 and the requirements for a strategic report as outlined in 'The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013'.

The financial statements have been prepared in accordance with the accounting policies and comply with the charitable company's Memorandum and Articles of Association, applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

OUR WORK THIS YEAR

The IRC's mission is to help people whose lives and livelihoods have been shattered by conflict and disaster to survive, recover and regain control of their futures. We serve people in crisis across the globe who have fled their homes or remained in their communities. Our vision is to lead the humanitarian field by implementing high-impact, cost-effective programmes for people affected by crisis, and by using our experience to shape policy and push for change. In particular, we seek improved outcomes for our clients in the following five focus areas:

1. Reduced risk of ill health and better chances of recovery from ill health
2. Safety from physical, sexual and psychological harm
3. Education in terms of literacy and numeracy, as well as foundational, vocational and life skills
4. Economic wellbeing by addressing basic material needs, income and asset growth
5. Power to influence decisions that affect their lives

SAFEGUARDING AT THE IRC

The IRC takes very seriously our responsibility to protect our staff and clients from exploitation and abuse, and 2020 saw a change in the structure of how we prevent and address safeguarding throughout the IRC network. This included a significant expansion in the teams dedicated to safeguarding. Efforts on workplace safeguarding are now part of human resources responsibilities, bringing this important topic in-line with our approach to employee relations matters. Client safeguarding sits within the newly formed Safeguarding Unit.

The IRC has updated its global Safeguarding Strategy and Action Plan, which was endorsed by our UK Board's Safeguarding Committee. Preventing safeguarding violations was the primary goal of this work in 2020, and this will continue in 2021.

CRISIS WATCH 2020 - THE GLOBAL PICTURE

1. 80 million people worldwide are forcibly displaced from their homes
2. 26.3 million people are refugees
3. 40% of refugees are children

PRIORITY CRISIS SPOTLIGHTS

2020 PRIORITY CRISIS: YEMEN

The conflict in Yemen, now in its sixth year, has resulted in the world's worst humanitarian crisis. More than 24 million people are in need of humanitarian assistance, the economic situation remains dire and parts of the country have been pushed into famine-like conditions, with 47,000 people predicted to be pushed into famine by June of this year. An IRC report found that at the current rate of decline, it will take 20 years for the country to return to pre-war levels of child nutrition. Meanwhile, the Yemen humanitarian response plan remains severely underfunded. The IRC continues to call for an inclusive political settlement to the crisis, improved humanitarian access, and urgent humanitarian relief on all fronts to alleviate the ongoing suffering of the Yemeni people. "Conditions for ordinary Yemenis are deteriorating across every measure – security, economic, and humanitarian. Quite simply – things have never been worse. Real steps must be taken to alleviate suffering now," says Tamuna Sabadze, the IRC's Yemen Country Director.

The depreciation of Yemen's currency corresponds with dramatic price hikes on basic commodities, leaving millions of people unable to buy enough food to meet their daily needs. With only 50% of health clinics in operation, and salaries to critical healthcare staff not being paid, the people of Yemen lack vital access to basic healthcare. The IRC is a major provider of humanitarian assistance in the country, continuing to deliver lifesaving services. Each week, the IRC delivers health services for 15,000 individuals in Yemen, rehabilitates water points for access to clean water, screens 2,000 children for malnutrition, provides cash transfers to up to 1,000 families, and supports 250 women in safe spaces. The IRC has been working in Yemen since 2012, and rapidly scaled our programming in 2015 to address greater humanitarian need caused by the conflict. While the ongoing conflict and administrative restrictions create challenges to our operations, the IRC's 458 national and international staff in Yemen and 821 paid incentive workers and volunteers have maintained access to affected populations and continue to provide life-saving services. Flexible, private funding, in addition to generous support from our partners, enables the IRC to adapt to the changing contexts and respond where needs are greatest.

CASE STUDY: YEMEN

Bodor is a woman from Yemen living in a tent in an internally displaced persons (IDP) camp with her husband and three daughters. Her youngest daughter, only 28 days old, is named Engath or “Rescuer” in Arabic. Bodor named her daughter after the IRC, “because it rescued us” after a midwife helped her give birth safely.

Bodor explains that they had to leave their home in Alqanawis district of Al Hudaydah due to the war. “The missiles were above us,” she said. After walking for several hours, they first arrived in a refugee camp in Damt but they had to leave it when the war spread there. Bodor describes her daily routine in the camp: she prepares food for her daughters, washes clothes, and cleans the house. She hopes her daughters will be able to go to school to study and have a job when they grow up.

2020 PRIORITY CRISIS: AFGHANISTAN

After four decades of crises, humanitarian needs in Afghanistan grew rapidly in 2020 amid COVID-19 and unrelenting violence. The global pandemic and climate-related disasters exacerbated needs for Afghans, many of whom have lived through decades of conflict, chronic poverty, economic crises, and protracted displacement. In 2020, 18.4 million people in Afghanistan were in need of humanitarian aid, with 16.9 million people facing crisis or worse levels of food insecurity and 3 million people internally displaced due to conflict and violence.

The IRC has been working in Afghanistan since 1988, providing aid to the most vulnerable. We work with thousands of villages across nine provinces, reaching over one million people each year with education, protection, water and sanitation, emergency response, and economic recovery programs.

Fighting in late 2020 in Helmand province displaced 35,000 people, and Afghanistan remains one of the most dangerous countries in the world for civilians and aid workers. While overall casualties fell in 2020, fatalities from incidents recorded as “violence against civilians” increased in 2020 relative to 2019 and 2018. October 2020 saw higher civilian fatalities than the same month in any of the previous three years. Meanwhile, 278,000 people were displaced in the first 10 months of 2020. Women and children made up nearly 45% of civilian casualties in the first nine months of 2020.

Trustees' report Year to 30 September 2020

Conflict dynamics also threaten the humanitarian response. Attacks forced 38 health facilities to close in 2020 despite the pandemic. Meanwhile, access constraints by key parties to the conflict drastically increased in the months after the COVID-19 outbreak compared to the same period a year earlier. COVID-19 lockdowns in neighbouring states contributed to growing returns; 573,000 Afghan refugees returned to Afghanistan by September – a 53% increase compared to the same period in 2019. Within Afghanistan, 59% of households saw their income reduced due to the pandemic and an additional 6 million people could face poverty. The IRC responded to COVID-19 and other health needs by supporting over 100 health facilities in 2020, installing hand-washing stations at communal gathering points and providing information and training sessions about COVID-19. Having expanded our protection and women's protection and empowerment activities in recent years, the IRC is now a leading actor in the protection field in Afghanistan.

An IRC/UN Women survey in Afghanistan found women were also disproportionately affected by COVID-19, particularly due to cultural barriers to health services and work in the formal sector; 48% of women in the formal sector were working fewer hours and 63% of women in the informal sector lost their jobs. IRC staff reported concerning increases in child labour, violence against women and children, and early marriage. COVID-19's wider crises and the exclusion of women from meaningful participation in the peace process threatens to roll back critical and fragile gains made in gender equality.

2020 PRIORITY CRISIS: SYRIA

After a decade of conflict in Syria, the protracted nature of the crisis continues to reach new lows as conflict and displacement persist, while humanitarians' cross-border access to people in need is increasingly constrained. Attacks on civilians, aid workers, and civilian infrastructure remain common as parties to the conflict act with impunity. Many civilians have been left living in perpetual conflict zones and displaced multiple times, while the health system has been decimated.

Ten years of conflict has undermined Syrians' ability to cope with the latest challenges wrought by COVID-19 and a growing economic crisis. In the face of rising need,

Trustees' report Year to 30 September 2020

humanitarians are confronted with an increasingly challenging operating environment, and severely and increasingly constrained humanitarian access. The pandemic is just one of many challenges that the IRC's teams and the people we serve have had to contend with over the past ten years. As always, the unrelenting dedication and determination of our staff makes our response inside Syria possible.

Fighting in late 2019 and early 2020 forced another nearly one million people to flee their homes. Many IDPs have been displaced multiple times, eroding their coping capacity. The situation in the northwest remains volatile and it deteriorated once again in late 2020. COVID-19 is compounding what was already the worst economic crisis to hit Syria since the conflict began. The banking crisis in neighbouring Lebanon has also worsened Syria's economic crisis. Fuel, water and food prices are all rising as a result of the devaluation of the Syrian pound. Food prices have risen nearly 240% in a year, reaching record levels. 9.3 million Syrians - more than ever before - suffer from food insecurity and an additional 2.2 million are at risk of becoming food insecure. IRC teams already report a rise in child labour, early marriage and people begging in the streets.

Already, around 50% of health facilities have been damaged or closed and now border closures are limiting the ability of Syrians to access treatment abroad. Humanitarians and civilian infrastructure continue to come under attack, with health facilities and health workers targeted even during the pandemic. Humanitarians' ability to access people in need in Syria from neighbouring countries is increasingly restricted. In 2020, the UN Security Council failed to re-authorise continued usage of three out of the four border crossings relied on to deliver aid since the Security Council first authorized the cross-border response in 2014. This decision has already significantly constrained the humanitarian response given the lack of direct, efficient alternatives to cross border access. Over 4 million Syrians relied on cross-border operations to receive humanitarian aid.

OUR APPROACH

Our approach: A focus on refugee livelihoods

The humanitarian landscape is changing. Not only are millions displaced, they're displaced for longer periods of time, and the majority live in cities and communities rather than refugee camps. In fact, 60% of the world's refugees and 80% of IDPs live in urban areas.

Newly arrived refugees set about finding work, but unemployment in host countries is often already high. This can lead to tensions with host communities. To counter this, we support boosting collective job opportunities across communities, while encouraging governments to end policies that restrict economic opportunities for refugees, and thus stifle the economy for everyone.

Refugee women face additional barriers to safe economic opportunities, including a heightened threat of gender-based violence (GBV) and economic exploitation, particularly high legal barriers to decent work and increased care burdens. COVID-19 has had a devastating impact on the livelihoods of women who are overrepresented in informal work such as market trading and other forms of self-employment, as well as sectors disproportionately affected by lockdowns such as retail and personal services like hairdressing. We explored the impact of lockdown on refugees' economic opportunities in [Locked Down and Left Behind: the Impact of COVID-19 on Refugees' Economic Inclusion](#).

The IRC has found ways to maintain women's economic empowerment programming through approaches such as digital training and mobile cash transfers. We promote a model of women's economic empowerment that not only seeks to increase women's use and control of economic resources, but also responds to GBV and supports community and women's organisations' efforts to transform discriminatory gender norms and laws.

Our approach: action against gender-based violence

Violence against women and girls is a global problem of epidemic proportions. Evidence shows that over one third of women and girls globally will experience some form of violence in their lifetime. Gender-based violence (GBV) is exacerbated in emergencies, where vulnerability and risks are higher, and family and community protections have

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broken down. Restrictions on freedom of movement and association, because of COVID-19, have exacerbated a roll-back in gender equality for women and girls in fragile and conflict affected states. GBV prevention and response services have become difficult or impossible to access in many places, with adolescent girls particularly at risk, as schools and age-appropriate services close, cutting them off from support networks. In a study conducted with IRC clients across 15 of our country programmes in the first few months of COVID-19 lockdowns, 73% of respondents reported a rise in domestic abuse during the pandemic.

Using programming data and expertise, we have continued to engage in national and global advocacy throughout 2020. This includes championing the needs of women and girls in COVID-19 humanitarian response plans for fragile and conflict affected states. We released a series of reports, briefings and coordinated civil society letters during the initial months of COVID-19 lockdown highlighting the [Shadow Pandemic](#) of GBV in humanitarian crises and the lack of resources for GBV in the United Nations Global Humanitarian Response Plan (GHRP) (less than 0.68% of total funding). We also released a paper on GBV outlining how our programmes have adapted during COVID-19 to maintain lifesaving services. The paper contributed towards the IRC's sustained advocacy with the UK Foreign, Commonwealth and Development Office (FCDO) around the GHRP and need to mobilise funds for COVID-19 crisis response. This resulted in the UK Government leading the call for UN agencies and governments to prioritise GBV in planning and resource allocations, and include gender equality as a measurement of its success.

The IRC continued to advocate on gender equality throughout 2020, during the year that marked twenty-five years since the Beijing Platform for Action. We shared a policy brief called [Missing Women](#) outlining our key recommendations for the Generation Equality Forum (GEF). As the GEF was postponed until 2021 due to COVID-19, we were able to convene several donor roundtables throughout 2020 to share our key recommendations with the UK and other European governments. We also released an [analysis of progress towards gender equality](#) in fragile and conflict states, ahead of the UN General Assembly in September.

A key dimension of our work on gender equality is to amplify the voice and agency of refugee women and girls themselves, through our long-standing humanitarian partnerships with local women's rights organisations around the world. During 2020 we

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supported the participation of several local partners as panellists in a number of online roundtables and public events with Department for International Development/ Foreign, Commonwealth and Development Office Ministers and senior officials. Through these events, and sustained engagement with ministers and civil servants working on crisis settings in the newly formed FCDO in the autumn, we have been able to maintain pressure on, and scrutiny of, the FCDO to push for it to continue to prioritise gender equality across its newly constituted portfolio.

STANDING UP FOR OUR CLIENTS

Business Refugee Action Network (BRAN)

With the right opportunities and support, refugees can rebuild their lives, become part of their new communities and contribute to the local economy – and we all gain from this. That's why the IRC collaborated with business to launch the Business Refugee Action Network (BRAN). BRAN was established in 2018 by founding members the IRC, Virgin, Ben & Jerry's, the Tent Partnership for Refugees and the B Team.

BRAN seeks to improve the lives and economic opportunities of refugees through the action and influence of European business. It supports refugees by creating a business community that fosters innovative approaches to hiring and developing goods and services for refugees, as well as speaking out in support of refugees. In this way, BRAN enhances choices and opportunities for refugees whose lives have been torn apart and livelihoods destroyed.

Businesses have the power to lend their voice and leadership to support refugees, and BRAN mobilises these voices to influence key national, regional and global policy debates. In 2020 we continued our workshops with business members virtually, with a particular focus on innovation to explore how businesses had implemented new approaches to improving economic opportunities for refugees. The network also explored and identified the role of business in supporting refugees in response to COVID-19.

BRAN built on business's 2019 advocacy to include refugees in the Sustainable Development Goals (SDGs) by launching a statement during the 2020 UN General Assembly calling on governments to prioritise refugees' inclusion, support them in the

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wake of COVID-19 and call out the racism and xenophobia they face. We know that refugees are likely to be among those hardest hit by the health and economic crisis created by COVID-19, and that the support of business is crucial to ensuring they're not left behind.

Further Advocacy in Support of our Clients

In a year when COVID-19 transformed the way we interact with key decision makers in government, the need for civil society advocacy to protect and mobilise aid funding for fragile and conflict affected states intensified, as humanitarian programmes dealt with the health, social and economic implications of COVID-19 on top of existing crises.

The IRC quickly adapted to the new normal, continuing to have regular remote meetings with ministers and parliamentarians from all the major parties, to share up-to-date analysis and asks from our humanitarian operations. Our briefings and insights were often referenced in debates in parliament and in letters written by MPs; for example, our report on the rise in gender-based violence amongst Rohingya refugee communities in Bangladesh. We were invited to give oral evidence multiple times to the International Development Committee, on subjects including the international response to COVID-19, and our evidence informed their recommendations.

We worked together with other UK humanitarian and development NGOs to make the case for aid, and were dismayed by the UK government's decision to merge the highly-successful Department for International Development into what is now the Foreign, Commonwealth and Development Office (FCDO), and by moves to cut the aid budget. In the year ahead we will work to influence the priorities of the FCDO in favour of those caught up in conflict and crisis.

World Refugee Day 2020

For World Refugee Day 2020, the IRC called for the public and policy makers to recognise refugees as the essential workers they are, in tackling the COVID-19 crisis and rebuilding for the future.

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As communities faced and continue to face enormous challenges in the wake of the pandemic, we've seen heroic stories of essential workers on the front line. Among them are refugees. From volunteers to food distributors, mask makers or doctors and nurses, refugees are working to keep communities safe, make our society stronger and rebuild our world after the virus - and beyond.

To mark World Refugee Day 2020, the IRC launched an integrated media and online campaign fronted by actor and refugee Noma Dumezweni with the simple message that "refugees are essential."

The campaign recognised the impact refugee essential workers have in addressing COVID-19 here in the UK and across the world.

The IRC campaign spotlighted refugees in the UK like Md Mominul Hamid, who is delivering food parcels to local people in Newcastle, refugee doctor Anxhela Gradeci who works on a COVID ward at an NHS hospital in London, and Jihad Haji Rechad who is making scrubs for NHS workers in Lancashire. We also showcased the stories of three refugees working hard to keep their communities safe in other parts of the world: Ammar, a Syrian refugee who is making face masks in Greece; Dr. Edna, an IRC doctor providing medical care to people in Colombia, and Yasmin Ara who is volunteering in Cox's Bazar refugee camp to keep her community safe.

To read their stories and watch the film, visit www.rescue-uk.org/worldrefugeeday

SUPPORT FOR OUR WORK

In this enormously difficult year, our generous supporters enabled the IRC to rise to the unprecedented challenge of COVID-19. The pandemic has impacted almost every aspect of our work, creating a huge and urgent need for additional resources to minimise the impact on our clients wherever possible, and to continue delivering our lifesaving support where it is most needed. Thanks to the incredible generosity of individual supporters, companies, trusts and foundations in the UK and Europe, in 2020 the IRC UK raised more funding to support people in crisis than ever before.

Individual donors and philanthropy

Despite the grim economic outlook at home, the UK public were more generous than ever in their support for our work supporting those hit by conflict and crisis overseas. Responding to our COVID-19 emergency appeal, almost 22,000 new supporters have contributed to the IRC UK. And as the world struggled to respond to the pandemic, we launched a fresh appeal for supporters to join the 'The Fifty-One', the IRC UK's network of philanthropic partners. We also partnered with five philanthropic organisations to host virtual events highlighting the IRC's work. Amongst these were Founders Pledge and The Philanthropy Workshop, whose members participated in virtual discussions with the IRC's CEO and President, David Miliband.

We are particularly grateful for the support of the following philanthropic individuals as well as others who wish not to be named

Anita Mendiratta

Bill Winters

Eric Salama

Francesco Garzarelli and Elena Ciallié

James T. and Hiroko Sherwin

John and Catriona Stares

Rasha Mansouri Elmasry and Hassan Elmasry

Susan Gibson and Mark Bergman

Michael Lockett

Richard Winter

Tim Musker and Alexandra Howell

Trusts & Foundations

Following the terrible explosion that shook Beirut and in the face of a surge in unmet need in Lebanon, we were pleased to continue working with the Asfari and Saïd Foundations, as well as the individual supporters of the Building a Better Tomorrow appeal, to respond to the urgent needs of vulnerable Syrian refugees. Between January and December 2020, the Building a Better Tomorrow programme reached 12,974 clients directly and 64,810 clients indirectly.

Our supporters in Trusts and Foundations have also shown real generosity in 2020. Twenty-seven family trusts contributed to our emergency appeals in response to the Coronavirus emergency, the crisis in Lebanon and the ongoing conflict in Syria, providing vital flexible funding to our work in supporting our clients in some of the world's most challenging contexts. We are also hugely grateful to many of our long-term supporters, notably the Children's Investment Fund Foundation and the James Percy Foundation, for their flexibility and support in helping us to limit the impact of the pandemic on our existing work together.

Corporate Partnerships

The Corporate Partnerships team has had an unparalleled level of success in FY 2020. Our corporate partners such as Citigroup Foundation have adapted and pivoted in regards to our work across the 40 countries where we operate. The portfolio has increased significantly and has diversified the income stream by branching into new sectors, which will only serve to reach even more displaced people across the world.

We welcome new partners such as Unilever, Novartis, Standard Chartered and ThankYou for their support in 2020 and look forward to working strategically with the private sector to mitigate the economic impact of COVID-19 in addition to the ever present and growing needs of the people that we serve.

Notable highlights

The Corporate team held a bespoke virtual programmatic visit to Cameroon for flagship partner Citigroup in September, in lieu of being able to host a trip to the country this year.

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In September, the team also secured a further £150k from Citigroup for a research project into refugee and displaced youth financial strategies in fragile and conflict affected settings, including in the context of COVID-19.

We extend sincere gratitude to the trusts, foundations, companies and organisations that made our work possible in 2020. Their support continues to enable our response to those affected by disaster and conflict across the globe.

Asfari Foundation
Barbour Foundation
Belron Ronnie Lubner Charitable Foundation
Bernard van Leer Foundation
Bridgewater Charitable Trust
Bryan Guinness Charitable Trust
Calpe Trust
Cheruby Trust
CHK Foundation
Citi Foundation
Comic Relief
Dagleish Trust
Dickety Family Trust
Ex Corde Trust
Green Room Charitable Trust
GSMA Mobile for Development Foundation
Hasil Foundation
Henhurst Charitable Trust
Hugh Symons Charitable Trust
Intouch Global Foundation
Jacobs Foundation
James Percy Foundation
LBM Jem Charitable Trust
Levi Strauss & Co
Mistral Stiftung
Mondelez
Monteverde Charitable Trust

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O'Neill Family Trust

ORR Mackintosh Foundation

Penny Appeal

Refinitiv Charities

RELX Group

Rest-Harrow Trust

R G Hills Charitable Trust

Rhododendron Trust

Saïd Foundation

Seneca Trust

S M B Trust

The Children's Investment Fund Foundation

The Zennor Trust

Tisbury Telegraph Trust

Touton S.A.

Tula Trust

UBS Optimus Foundation

Unilever

Vitol Foundation

Vovos Better World Fund

SUPPORT FOR OUR WORK: Institutional partnerships

We continued to strengthen our relationships with government donors and institutions in 2020. In addition to supporting the IRC's programmes in some of the world's most complex crises, many of these partnerships allow collaboration in thought leadership on the world's most pressing humanitarian problems.

EAST AFRICA: Ethiopia

According to the Ethiopia Humanitarian Response Plan (HRP) as of August 2020, 15.2 million people needed assistance (up from 7 million in January 2020), requiring \$1.65 billion in response. Shocks and stresses from COVID-19, desert locust infestations, widespread flooding, and displacement have affected the most vulnerable populations, particularly women and children.

In Ethiopia, the IRC has been working in partnership with Irish Aid to deliver programmes which protect women and girls from gender-based violence (GBV). For the past year, the IRC has been providing support to refugee women and girls who are at risk of violence from their partners, forced marriage, and female genital mutilation (FGM). With the generous funding from Irish Aid, the IRC has been improving survivor's access to legal aid and justice, protecting girls from harmful traditional practices, and meaningfully engaging men and boys in GBV prevention work in the Bur Amino and Hilaweyn camps in the region. In 2020, the IRC used €181,143 to provide case management, psychosocial support services (PSS) and consent-based referrals to 137 GBV survivors and engaged with an average of 517 women and 172 girls each month through PSS and skills-building activities. Collectively, a total of 18,181 women and men were reached through the IRC's Girl Shine programme, which provides GBV awareness training. The IRC has also been working with social workers, providing training and mentoring sessions on how to deliver case management and psychosocial support, which are tailored to the needs of women and girls in safe spaces.

Awareness raising activities have been rolled out across both camps, including 'Engaging Men through Accountable Practices' sessions, which is delivered to men's and women's groups, with the aim of changing harmful attitudes and practices and includes discussions around violence, manhood, power and rights. These sessions have also been encouraging men to engage with community advocacy groups and trainings to become community activists, inspiring them to become involved both in campaigns, and as caregivers. Our Girl Shine curriculum is also being delivered to adolescent girls to

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build critical life skills and raise awareness, while adolescent boys are being reached through campaigns and school gender clubs, to challenge harmful traditional views from a young age.

WEST AFRICA: Chad

Ranked 187 out of 189 in the Human Development Index, Chad remains one of the poorest countries on earth, with 38% of the population living on less than \$1.90 per day. The birth rate, at 6.4 children per woman, is one of the highest in the world. The IRC responds to crises in Chad caused by drought, food insecurity, and the conflict with Boko Haram that has forced thousands of people to flee their homes. We implement multi-sectoral assistance to affected populations in the Lake Chad region, including health and nutrition programmes, economic recovery and development activities, and prevention and response to gender-based violence. The IRC's most recent projects have fostered women's and girls' empowerment and resilience through an approach that aims to alleviate the suffering of the most vulnerable with psychosocial support while also achieving sustainable socio-economic wellbeing for those in need.

In the Lake Chad Region, the IRC is implementing a four-year, €10 million multi-sector programme funded by the Agence Française de Développement (AFD) supporting women and children. The IRC is reaching more than 32,000 people through education and health services. More than 9,000 children are receiving essential health services, while nearly 4,000 women are benefitting from prenatal care. More than 5,000 children are enrolled in schools, with IRC providing teacher training and creation of safe spaces for children to enhance learning. More than 2,000 women and girls are receiving modern contraception and women and girl survivors of gender-based violence are receiving a holistic support package.

In the Guéra and Wadi Fira areas of Chad, AFD is funding a €5 million women's protection and sexual/reproductive health programme across 21 health facilities. The IRC is supporting more than 78,000 women and girls in accessing prenatal care and obstetric care, gender-based violence response and integrated management of childhood illnesses.

GREAT LAKES: Central African Republic

As of February 2020, 2.6 million of the 4.9 million population of Central African Republic (CAR) - with 51% being women - were in need, with 1.7 million in acute need. The continuing conflict and deepening crisis in the country has created extreme levels of humanitarian need; over half the population is dependent on aid and a quarter is forcibly displaced. CAR ranks bottom on the Human Development Index (HDI) –188/188 countries.

Since 2006, the IRC has provided lifesaving and sustaining services to vulnerable people in CAR, where civil war and sectarian violence have driven one-quarter of the country's population from their homes. This year, with £630,000 of Sida funding under our Humanitarian Framework Agreement, the IRC in CAR piloted an innovative Programme Based Approach (PBA), which enables emergency responses to be more agile and responsive to affected people's needs. This pilot project, implemented in two of CAR's most conflict-affected regions, reached 45,867 displaced persons and host community members with critical health, protection, and economic recovery services.

MIDDLE EAST AND NORTH AFRICA: Syria

2021 marks a decade of conflict in Syria. Despite its protracted nature, the crisis continues to reach new lows as conflict, displacement and needs grow, while humanitarians' cross-border access to people in need is increasingly constrained. Many civilians have been left living in perpetual conflict zones and displaced multiple times, while the health system has been decimated. Ten years of war has undermined Syrians' ability to cope with the latest challenges wrought by COVID-19 and a growing economic crisis.

With multi-year funding from the UK Foreign, Commonwealth and Development Office, the IRC has continued to respond to the humanitarian needs of hundreds of thousands of people affected by the ongoing conflict in Syria. We are now into our fifth year of providing humanitarian assistance in Syria with funding from the FCDO, and our eighth overall with the same donor since the beginning of the crisis.

The IRC's support is across three main programme areas: health, protection and economic recovery and development. Over the last 12 months through our health programme, the IRC and its Syrian implementing partners have supported 39 health

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facilities with supplies, payment of staff salaries and running costs. Through this support 440,000 primary health care consultations have been provided and a further 14,262 consultations for people specifically impacted by some form of trauma. In recent months, these supported health facilities have been providing crucial support not only for those affected by the conflict but also those affected by the COVID-19 pandemic.

In 2020, the IRC's protection programme reached 2,012 people with psychosocial support, with a further 800 women and girls benefitting from the IRC's support in dealing with sexual and gender-based violence. The IRC's economic recovery and development programme has resulted in the distribution of £814,402 worth of unconditional cash through 8,061 grants for people to spend as they need, including 1,830 persons with disabilities. The IRC's cash for work programme has provided a further £416,619 to 1,350 people engaged in community-based projects including the production of 230,000 masks to combat the spread of COVID-19.

ASIA: Pakistan

Pakistan is among the most disaster-prone countries in South Asia, having suffered an estimated \$18 billion in damages and losses during the past decade (World Bank, 2017). Pakistan has experienced multiple high impact natural hazard-related disasters such as drought, territorial rains, glacial lake outburst, floods and earthquakes, which have forced people to flee from their area of origin to a safer zone for their survival. Most of the time communities affected by such disasters live in remote areas of the country with limited access to the necessary information and support. The absence of reliable information about the affected populations has led to the utmost need to ensure the systemised collection of standardised data for future interventions and to avoid duplication of efforts.

The IRC, with support from ECHO and FCDO, has been implementing the Internally Displaced Populations (IDPs) Vulnerability Assessment and Profiling (IVAP) Project since 2010. The last phase of the project was completed in November 2020. During this time, IVAP was instrumental in providing support to NGOs, UN Agencies and the government through profiling and assessing the most vulnerable populations. It also promoted innovation in information management and provided capacity building and customised training on carrying out assessments, surveys, as well as on information management.

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Initially piloted by the United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA) in 2010, the project aimed to provide the humanitarian community and Government of Pakistan with updated information on the needs and vulnerabilities of people displaced due to the complex emergency in Khyber Pakhtunkhwa (KP) and Tribal Districts (formally FATA) of Pakistan. IVAP mapped and profiled vulnerable displaced and returnee families to facilitate more effective and targeted humanitarian responses. The data generated through IVAP has been used by humanitarian partners to design needs-based programmes for temporarily displaced persons, as well as to draw up humanitarian needs overviews, humanitarian strategic plans, and transition plans (vulnerability assessment). IVAP was also used by the local Disaster Management Authorities (DMAs) to support them with their COVID-19 response in KP province such as developing a Track and Trace Android application. With IVAP's support, the DMA's staff strengthened their skills in the use of the Corona Reporting System (which was also developed with support from IVAP) and thus helping to track the spread of COVID-19 and enabling the DMA to take critical decisions to protect citizens' health and wellbeing. In parallel, IVAP designed an online COVID-19 self-assessment tool in local languages, which allowed individuals to assess their conditions and identify mild symptoms that can be treated at home, hence reducing the burden on the national healthcare system. Before IVAP there was no standardised system or common data repository available to fill the information gaps and support emergency response in KP and Newly Merged Districts (NMDs). Funding was available but limited information on the number, location, needs and vulnerabilities of the affected populations was available, and a majority of the organisations were conducting independent studies, surveys and assessments. This resulted in loss of time, money and resources.

As a result of IVAP interventions in Khyber Pakhtunkhwa and Newly Merged Districts of Pakistan, more than 70,000 vulnerable families received required support (identified through IVAP assessments) and assistance from organisations providing humanitarian and development support in KP province. In terms of value for money (VfM), the scientific data generated by IVAP saved the time, money and effort of 37 organisations designing and implementing humanitarian programmes in KP and NMDs. Time-wise, it saved around 3 months that normally go into surveys, need assessments and beneficiary identification. IVAP prevented the duplication of cost and efforts through joint and collaborative approaches.

LATIN AMERICA: Guatemala

Northern Central America (NCA), comprised of El Salvador, Honduras and Guatemala, faces a mixed migration crisis, with vulnerable individuals and families displaced internally, externally and returning to the region. The primary driver of displacement is violence, especially gender-based violence, forcing affected persons to flee rapidly and leaving them without access to trusted information and services. The GSMA Foundation funded a £450,000 project which leverages CuéntaNos, an online platform and SignPost instance in El Salvador and Honduras, to enable independent access, and assistance via a WhatsApp help line, to essential information and service referral for vulnerable individuals and families. The project takes traditional access to information interventions one step further, combining them with targeted interventions to access marginalised groups, specifically women, girls and members of the LGBTQ community. Originally physical access points in Safe Spaces were planned to ensure those without access to the digital platform could access CuéntaNos. This was quickly adapted in response to the COVID-19 pandemic. Physical safe spaces evolved into virtual psychosocial support via WhatsApp, providing much needed support and service referral to vulnerable individuals during the peak of the crisis. Met with great success in both El Salvador and Honduras, GSMA invited the IRC to apply for further £50,000 COVID-19 funding, enabling the IRC to further expand both CuéntaNos and its virtual psychosocial component into Guatemala. CuéntaNos has reached 48,621 people, including 28,843 women who have directly benefited from enhanced communication services in this region. Due to the wide reach and our successful adaptability to the COVID-19 pandemic our work has been highlighted in the GSMA COVID-19 report, [COVID-19 and digital humanitarian action: Trends, risks and the path forward](#).

SUPPORT FOR OUR WORK: Institutional grant-funded activities

Framework agreements & partnerships

Sida Humanitarian Framework Agreement

Over the last year, the IRC has continued to implement programming under the Humanitarian Framework Agreement (HFA), the strategic funding partnership with the Swedish International Development Cooperation Agency (Sida). In 2020 the IRC and our partners collaborated on programmes across 16 countries, reaching over 1.4 million

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individuals in crisis affected communities through both short and long-term emergency and life-saving interventions. This has included our successful piloting of the Programme Based Approach (PBA) in the Central African Republic, Cameroon, Mali, Nigeria, South Sudan and Yemen.

The PBA provides valuable flexibility when implementing humanitarian responses, so projects can be adapted quickly to address the evolving environment and the needs of the target population. Another crucial component of the HFA is the Rapid Response Mechanism (RRM), which provides pre-positioned funding for the IRC to quickly respond to sudden onset emergencies. In 2020 the RRM has supported IRC teams to respond to flooding in Chad and Pakistan, an outbreak of Ebola in DRC, and to meet the needs of people most acutely affected by the explosion in Beirut, Lebanon. Through Sida's support, IRC has also continued to implement two methods development and capacity building projects on disability inclusive programming and towards improving protection outcomes with our partner, InterAction.

Sida's Conflict Prevention and Peacebuilding Programme

Working with Sida's Peace and Human Security Unit, the IRC has continued to deliver the three-year Conflict Prevention and Peacebuilding Programme in the Democratic Republic of the Congo (DRC) and Somalia. Contributing to Sida's Strategy for Sustainable Peace 2017-2020, the IRC and local partners are implementing activities designed to reduce the underlying causes of violence by strengthening local institutions' delivery of basic services (health in the DRC, and justice in Somalia) and supporting the people we serve to be safe in their communities and influence decisions that affect their lives. So far, the programme has directly benefited 12,500 individuals. It has continued to deepen the IRC and Sida's understanding of programming across the humanitarian, peacebuilding, development triple nexus.

To maximize impact and connect voices from our programming partners to global dialogue, we have continued to prioritise sharing our learning with donors and across the sector, including through the publication of case studies on Women's empowerment, Sustainability, and Positive Peace, and presenting practical examples through external platforms such as the Stockholm Forum on Peace and Development (SIPRI) and Geneva Peace Week.

Irish Aid Strategic Partnership

In 2020, the IRC continued delivering on our commitments as part of the three-year strategic partnership with Irish Aid. This important partnership is focused on addressing gender-based violence (GBV) in acute emergencies and protracted humanitarian crises, and in the past year has supported more than 44,000 people. Gender equality forms a central pillar of Ireland's policy for international development, and under this groundbreaking partnership, Irish Aid has committed to provide the IRC with £3.8 million to deliver life-saving services for women and girl survivors of GBV in five of the most protracted, underfunded humanitarian settings in the world: Cameroon, Ethiopia, Kenya, Somalia, and South Sudan. Despite significant insecurity, natural disasters and the COVID-19 pandemic, the IRC has been able to sustain these vital, life-saving services to at-risk women and girls.

In addition, the partnership also includes an emergency response funding mechanism which enables the IRC to establish GBV response services during the earliest phase of an emergency. Over the last 12 months this has helped the IRC to meet the needs of at-risk women and girls affected by crisis in Kenya, Mexico, South Sudan, and Uganda.

The IRC is consolidating and sharing learning from across the partnership and women's Protection and Empowerment programming to promote adaptive and inclusive GBV programming, accountable to women and girls in acute and protracted emergencies. The partnership also continues to focus on strengthening leadership to improve GBV prevention and response within the humanitarian system, including by generating new evidence on the funding gaps and other barriers to tackling GBV in emergencies, to highlight the need to prioritise women and girls affected by violence.

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Reference and administrative details of the charity

Trustees	Sir John Holmes GCVO, KBE, CMG (Chair) (to 20 October 2020) Dr Titilola Banjoko (Chair) (from 20 October 2020) Kemal Ahmed Ian Barry (Audit and Governance Chair) Sir Hugh Bayley Christina Ceelen (to 1 January 2020) Ciaran Donnelly Francesco Garzarelli Sir Michael Lockett (to 21 September 2020) Lynette Lowndes (Safeguarding Chair) Kathryn Ludlow Jacqueline Musiitwa (from 22 October 2019) Cressida Pollock Richard Winter William Winters (to 21 September 2020)
Executive Director	Laura Kyrke-Smith (from 1 January 2020) Melanie Ward (interim Executive Director, from 1 November 2020)
SVP Europe and Executive Director	Sanjayan Srikanthan (to 13 December 2019)
Company secretary	Naima Siddiqi
Registered office and principal operating address	100 Wood Street London EC2V 7AN
Company registration number	3458056 (England and Wales)
Charity registration number	1065972
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank plc Cavell House 2a Charing Cross Road London WC2H 0PD Standard Chartered Bank 1 Basinghall Avenue London EC2V 5DD

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Solicitors

Bates Wells Braithwaite
10 Queen Street Place
London EC4R 1BE

DLA Piper
160 Aldersgate Street
London EC1A 4HT

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Governance, structure and management

Constitution

International Rescue Committee, UK (IRC UK) is constituted as a company limited by guarantee (Company Registration No 3458056) and is registered for charitable purposes with the Charity Commission (Charity Registration No 1065972). Its governing document is the Memorandum and Articles of Association.

The relationship between IRC NY and IRC UK is governed by a Framework Agreement, which covers matters relating to programmes, funding, governance, intellectual property and other legal affairs.

Liability of members

In the event of the charitable company being wound up, IRC NY, as the company member, is required to contribute an amount not exceeding £1.

Board of Trustees

Members of our Board of Trustees are the charity's trustees and also act as company directors. They are responsible for overall governance in accordance with the provisions of the Companies Act 2006 and Charities Act 2011. Each member has a duty to act in a way to promote IRC UK's purposes.

The Board of Trustees appoints new trustees for a term of three years. Board members may serve up to two three-year terms, and a third three-year term if they chair the Board or a Committee. The exception is the IRC NY representative, who does not rotate off.

The gender balance and diversity of trustees is kept under review by the Board of Trustees. The Board places an emphasis on ensuring that our trustees provide the specific mix of skills that have been identified as important to the charity's objectives and activities. All new trustees receive a full induction programme to ensure they understand their role and responsibilities, including with respect to safeguarding. New and existing trustees are also offered training opportunities to help them to fulfil these responsibilities. The Board of Trustees meets regularly to govern the charity.

A typical year for a Board member includes the following:

- Attendance at three Board of Trustee meetings each year
- Attendance at committee meetings and at ad hoc groups convened for specific purposes
- Attendance at events, e.g. public meetings, meetings with supporters and donors

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IRC UK also encourages Board members to visit programmes during the course of their tenure, however in light of COVID-19 this has not been possible recently.

The Board of Trustees delegates the day-to-day management of IRC UK to the Executive Director, who is not a director for the purposes of company law and who reports to the Board of Trustees.

Charity Governance Code

During the financial year, the Board undertook an assessment of IRC UK's governance practices against the Charity Governance Code for Larger Charities (the Code). The voluntary Code sets seven principles and accompanying recommended practices for good governance of large UK charities. Led by the Audit and Governance Committee, IRC UK assessed its performance against each of the 76 recommended practices. Of the 76 recommended practices, the Audit and Governance Committee found IRC UK and the Board were applying all seven principles and the majority of these practices, with only two practices not applicable to IRC UK. Nevertheless, the assessment has led to a number of recommended actions to further strengthen IRC UK's governance, all of which were approved by the Board in March 2020. These actions included a review and update of each of the Board Committees' terms of reference, improved protocols on trustee recruitment, compilation of a trustee interests register, and annual reflection on and signing of the trustee code of conduct.

Progress against and completion of the agreed actions are monitored by the Audit and Governance Committee. The Committee expects to complete an updated assessment in the 2021 financial year following the updates to the Integrity, Equality, Diversity and Inclusion principles released in December 2020.

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Management

On 1 January 2020, Laura Kyrke-Smith was appointed as Executive Director and Hans Van de Weerd was appointed as interim SVP Europe. Prior to that, Sanjayan Srikanthan held the roles of Senior Vice President (SVP) for Europe and UK Executive Director to 13 December 2019. Laura Kyrke-Smith now leads IRC UK, with support from the SVP Europe as required. As at the date of approval of this report, Melanie Ward is Interim Executive Director. Laura Kyrke-Smith is expected back in her role in late 2021. The Executive Director works with a UK Management Team, who meet regularly to review and operationalise organisational business. In addition, the Executive Director is ultimately responsible for organisational decisions, together with the following Europe Senior Management Team members based in the UK:

Sigrun Danielsson Director of HR – Europe

Aska Pickering Deputy Vice President, Awards Management Unit

Naima Siddiqi Senior Director of Finance and Operations - Europe

The trustees, Executive Director and the staff mentioned above are considered to be the key management personnel for the purposes of FRS102.

The Board guides the Executive Director in relation to the charitable purpose of IRC UK and oversees implementation of the Framework Agreement with IRC NY.

The Board has constituted committees from its trustees for Audit and Governance, Policy Advisory, Nominating and Safeguarding. These committees provide advice to the Executive Director and staff and report back to the Board.

The Audit and Governance Committee meets three times a year, twice with the external auditor in attendance. The Committee agrees the external audit plans, reviews the external auditor's management letter, scrutinises the financial performance of IRC UK during the year, and monitors implementation of actions required as a result. It also has a responsibility to advise the Board on whether the audit, risk management and control processes within IRC UK (including those exercised by IRC NY in its delegated role as implementing partner) are effective, to scrutinise the annual budget and forecasts for the year and to review and input into the IRC NY annual internal audit plans and internal audit reports.

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Remuneration and pay philosophy

IRC UK is committed to ensuring that its salaries remain competitive, through conducting an annual salary review, paying employees in line with sector standards and also recognising individual performance through merit-based pay. The pay policy ensures that employees are not discriminated on the grounds of their protected characteristics or on the basis of part time work or fixed term contracts.

IRC UK prepares an annual gender pay gap report, to identify any differences in the average pay between female and male employees and publishes this information on our website. For the last four years the gender pay gap has been in favour of women. IRC UK is a member of the Living Wage Foundation and all employees are paid at least at the level of the London Living Wage for each hour worked.

The remuneration of the Executive Director is determined by the Board of Trustees and is commensurate with the size and scope of the organisation. The Board of Trustees reviews the remuneration of the Executive Director annually in September with adjustments effective from 1 October. The review is undertaken jointly by the Board of Trustees and the SVP Europe.

The remuneration of the other key management personnel outlined above is determined by the SVP Europe and approved by the Executive Director. Excluding those who report directly to IRC NY but operate from IRC UK's offices for reasons of practicality, remuneration for all other employees of IRC UK is approved by the Executive Director, the Director for HR and the Senior Director for Finance and Operations, who review salaries annually in September, with any adjustments taking effect on 1 October. This review is mandated by the Board of Trustees which determines the budget for salary increases as part of the annual budget approval process.

IRC UK's overriding principle is that any pay award resulting from the salary review process is dependent upon the availability of funds and informed by the current and next year's financial position of IRC UK.

The Executive Director and Director of HR work with the Joint Negotiating Committee, comprising IRC UK management and trade union representatives, to negotiate and agree any pay award.

Commitment to Diversity and Inclusion

The Black Lives Matters protests showed that there is still a long way to go to tackle racism, xenophobia and discrimination, including in the workplace and the wider humanitarian and development sector. The movement highlighted the systemic and structural racism that exists in the UK and galvanised important discussions about diversity, equity and inclusion within the IRC.

IRC UK has been listening to our staff, including Black, Asian, and Minority Ethnic (BAME) and Pride staff-led networks, women, trade union members and our disability experts. We have also assessed ourselves against best practice compared to other UK employers. While our commitment to diversity, equity and inclusion is not new, we have not expressed our commitment to anti-racism determinedly enough and we have not matched this commitment with wide-ranging action that aims to dismantles privilege.

In February 2020, the UK Management Team (UK MT) committed to delivering a Diversity and Inclusion (D&I) plan for IRC UK for the coming year. Led by the Executive Director, the UK MT developed the plan and launched it in October 2020. It covers the protected characteristics in the Equality Act and also those with refugee or asylum status in the UK. In it, IRC UK makes a series of commitments across 15 themes, such as:

- Stepping up efforts to collect and analyse race/ ethnicity data of our staff;
- Reviewing the composition of our Board and senior management;
- Increasing access for under-represented groups through a paid traineeship programme; Rolling out more extensive unconscious and structural bias training for all our staff, managers, and Board; and
- Ensuring mechanisms are in place so staff can better hold us to account.

We are continuing to develop strategies for longer-term, cultural change. We know that change – true, meaningful change – will take time. But we are determined to do everything in our power to achieve change at IRC UK and we have already started on that journey.

Subsidiary company

IRC UK owns 100% of the issued ordinary share capital of IRC UK Trading Limited, a company incorporated in England and Wales (Company Registration Number 07170021). The company was incorporated on 25 February 2010.

The principal activity of the subsidiary is to manage the trading activities of IRC UK. The subsidiary was dormant in 2020.

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Communicating with staff

IRC UK ensures ongoing information sharing and dialogue, by both internal electronic communications as well as regular in-person all-staff meetings, which have been held virtually since March 2020. All managers are expected to hold regular one-to-ones with their staff and open communication is encouraged. Management and staff negotiate and consult on terms and conditions of employment with the IRC UK trade union representatives through the Joint Negotiating Committee (JNC).

Statement of public benefit

The trustees confirm that they have complied with their duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. That guidance addresses the need for all charities' aims to be, demonstrably, for the public benefit, and for IRC UK is reflected in the objectives of the charity, as well as by the activities of the charity as illustrated in the 'Strategic Report'. Wherever possible the views and opinions of beneficiaries are sought in the design and implementation of programmes, with the aim of ensuring that these are targeted to people in need, also taking into account an assessment of their needs and evaluating and assessing the beneficial changes.

Statement on modern slavery

IRC UK recognises its responsibility and is committed to preventing modern slavery and human trafficking within its organisation, and to ensuring that its supply chains are free from slavery and human trafficking.

Prior to the enactment of the Modern Slavery Act 2015, the IRC already had a strong commitment to the preventing of slavery and human trafficking within its supply chains incorporated into its policies and procedures. Following the enactment of the Modern Slavery Act 2015, the IRC has sought to strengthen due diligence, assessment of risk and effectiveness, and training on the prevention of modern slavery, in conjunction with IRC's efforts to prevent human trafficking and child labour.

We have had no relevant cases reported in 2020. More information can be found through the Modern Slavery Statement on our website.

Statement on safeguarding

The IRC has a strong commitment to creating a culture of zero-tolerance of sexual harassment and sexual exploitation and abuse in our workplace and in our programmes – as well as a safe environment for anonymous reporting. The IRC is determined to protect our

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beneficiaries and staff from sexual exploitation, abuse and harassment through prevention and, where misconduct is alleged, to address it without fear or favour.

Since 2003, a dedicated team of staff has been in place to address and prevent sexual harassment, exploitation and abuse at the IRC. We continue to strengthen the work they have delivered over the last 15 years. All IRC staff globally undertake annual training on the IRC Way. This is the IRC's Code of Conduct, which is expected to be understood and adhered to by all employees, with disciplinary consequences for failing to do so. Based upon the IRC's four core values of Integrity, Service and Accountability and Equality, it includes IRC's policies on safeguarding issues and how to raise concerns of suspected misconduct.

IRC UK has a Safeguarding Committee of the Board. The Board Safeguarding Committee maintains oversight of IRC UK's policies and response concerning safeguarding issues. The Director of Safeguarding drives forward a unified organisational strategy to continually strengthen our approach to safeguarding our staff and beneficiaries.

For more information, see the IRC's commitment to safeguarding on our website.

Code of Fundraising Practice Statement

IRC UK is registered with the Fundraising Regulator and also follows guidance on best practice as set by the Chartered Institute of Marketing. IRC UK manages fundraising activities across several channels. Except for handling inbound telephone calls and outbound telemarketing, no professional fundraisers were used by the organisation. There were no commercial participators involved in fundraising activities.

The professional fundraisers used by IRC UK follow all legislation and guidance on best practice as set out by regulatory bodies such as the Institute of Fundraising and the Fundraising Regulator, although they are not themselves members of relevant voluntary organisations. IRC UK's service providers have confirmed that all staff engaged in IRC UK activities receive comprehensive training prior to taking calls for the organisation and undergo quarterly refresher training in best practice and compliance.

We strive to ensure that members of the public, not least vulnerable persons, are protected from unreasonable intrusion into their privacy; persistent approaches for the solicitation of funds and undue pressure to provide funding. In this regard, our systems ensure that vulnerable people are protected from communications and that all our staff receive training on these matters. We insist that professional fundraisers have in place Vulnerable Persons Policies and that their staff are trained prior to being permitted to undertake activities on our behalf. Monitoring of professional fundraiser's telephone activities is currently done by the

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external organisation themselves. We are intending to undertake our own monitoring of these activities in the forthcoming financial year.

We are satisfied that we have complied with all relevant legislation and guidance on best practice.

We received 35 complaints in 2020 (2019 – 39). These were all resolved by our supporter care team, in line with internal policy.

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Financial report for the year

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102).

Total income for the year ended 30 September 2020 decreased by £19.5m to £113.9m (2019 - £133.4m). The major driver of the decrease was the transfer of the ECHO Framework Partnership Agreement from IRC UK to the International Rescue Committee Deutschland (gGmbH) in the previous financial year. Accordingly, no income from ECHO arose in the current year, resulting in a reduction of £22.7m in restricted income from this donor compared to FY19. However, this was partly offset by increased restricted income from existing donors such as FCDO, AFD, SIDA and SDC. Unrestricted income increased in FY 2020 to £11.8m (2019 - £9.9m), which includes a 67% increase in donations and legacies, to £2.6m (2019 - £1.6m).

IRC UK's principal restricted funding sources were:

• FCDO (DFID)	£56.7 million (2019: £52.6 million)
• SIDA	£16 million (2019: £17.6 million)
• EuropeAid	£10.4 million (2019: £11.6 million)
• Dutch MFA	£5.2million (2019: £4.0 million)
• Irish Aid	£2.4 million (2019: £2.9 million)
• SDC	£2.3 million (2019: £1.1 million)
• AFD	£2.3 million (2019 : £0.6 million)
• DANIDA	£0.4 million (2019 : £0.7 million)
• Norwegian Refugee Council	£0.9 million (2019: £0.8 million)
• Porticus	£0.8 million (2019: £0.9 million)
• Hands Up Foundation	£0.1 million (2019: £1.1 million)
• Other	£4.6 million (2019: £8.3 million)

Full details can be found in the notes to the financial statements.

Investment policy

IRC UK's cash holdings, totalling £18.2 million as at 30 September 2020 (2019 - £7.5 million), are held in current accounts with Standard Chartered Bank and NatWest Bank, denominated in donor currencies (Euro, British Pound and United States Dollars).

IRC UK purchased currency forwards during the year to hedge the currency risk on Swedish Krona to United States Dollars for our Framework Agreement with SIDA.

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Reserves policy

Free reserves are the funds of the charity excluding restricted funds, any designated funds and the value of funds tied up in fixed assets for the charity's use.

The charity aims to hold free reserves sufficient to protect the organisation against an unexpected loss of income, or other unanticipated financial risks, and for investment in the long-term future of the organisation. The organisation aims to maintain free reserves equivalent to six months' operating expenditure of the charity, defined as total support costs funded by unrestricted funds. The trustees monitor the level of actual and projected reserves and believe these to be sufficient to meet the current level of risk.

As explained elsewhere in the report, IRC UK is part of the global IRC network. Through the coverage of IRC UK's risks in large part by IRC NY, IRC UK is able to hold reserves based on unrestricted expenditure rather than total expenditure. This is due to the business model of the IRC, whereby charitable activities outside the UK are implemented by IRC NY abiding by the arrangements agreed between IRC UK and IRC NY as laid out in a Framework Agreement between the two entities. The Framework Agreement obligates IRC NY to provide IRC UK with sustainable financial support on a regular budget cycle and whenever needed. IRC NY will continue to provide unrestricted funding to cover part of IRC UK's core operating costs, based on an agreed funding model.

IRC NY assumes in large part the risks associated with the implementation of IRC UK's charitable activities outside the UK by supporting the fulfilment of matching fund obligations of projects, guaranteeing any expenditure which is disallowed by donors, and assuming joint liability for IRC UK's financial and legal obligations.

Review of reserves

Funds and reserves totalled £3.1 million as of 30 September 2020 (2019 - £2.8 million), of which £Nil (2019: £Nil) is restricted funds. £350k (2019 - £421k) is held in fixed assets.

As a result of higher than expected unrestricted income, IRC UK ended the year with net unrestricted income of £0.4m. This has allowed IRC UK to replenish reserves by the same amount, resulting in free reserves (excluding fixed assets) totalling £2.8 million (2019 - £2.4 million). This equates to four months of unrestricted expenditure (2019 - four months). The amount of reserves has increased in total when compared to 2019. When these amounts are reviewed by reference to percentages, free reserves cover 36% of unrestricted expenditure (2019 – 31%). Whilst reserves have increased, there have also been increases in expenditure, primarily in staffing.

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As noted in the funding framework agreement between IRC UK and IRC NY, the latter is committed to ensuring that IRC UK maintains its free reserves equivalent to six months unrestricted operating expenditure. IRC UK will work towards replenishing reserves to six months of expenditure in future years.

Despite the ongoing uncertainty caused by the outbreak of the global COVID-19 pandemic, IRC UK continues to have sufficient reserves to remain a going concern due to the terms of the framework agreement between IRC UK and IRC Inc; and IRC Inc and IRC UK's current forecasts and financial positions.

Restricted income for the year was £102 million (2019 - £123 million), and restricted expenditure for the year was £102 million (2018 - £123 million), which leaves restricted fund balances carried forward unchanged at £Nil.

Matching funds

IRC UK monitors matching fund liabilities of its possible future grants. IRC UK's policy is to monitor carefully matching fund liabilities as part of the proposal development process, and to engage with implementing and funding partners to ensure that matching fund liabilities are met.

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure that is disallowed by donors on these projects.

Principal risks and uncertainties faced in 2020

The principal risks facing IRC UK were assessed to be:

1. Economic uncertainty and potential decline in forthcoming years due to political changes and the ongoing impact of COVID-19, resulting in reductions to both governmental and private sources of income for IRC's work.

Mitigation: IRC UK has developed its private fundraising strategy working closely with global colleagues and ensuring that targets are set with recent performance in mind. IRC UK continues to work in partnership with the sector on advocacy with non-private donors.

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2. COVID-19 remains a risk across a number of areas of IRC UK's operations, from the impact on UK based staff and operations, including wellbeing and work-life balance, to the impact on IRC's programming work throughout the globe. After months of working in a COVID-19 environment, the risk has been managed and although this is now more a remaining and ongoing risk, the impacts on staff and programmes remains a principal risk.

Mitigation: For UK staffing and operations, we have developed an ongoing programme of initiatives for staff welfare and wellbeing, including staff guidance on practical tips for working during this time as well as duty of care resources including health guidance. Our employee assistance scheme remains open to both staff and their family members. On programming, AMU and fundraising staff continue to work with donors and country teams to help negotiate programme changes to deal with the impacts of COVID-19 in the field.

3. As with all large charities operating internationally in complex environments, IRC UK is susceptible to the risk of a serious incident occurring. If it is not adequately managed or reported, the potential consequences could include donor audits or investigations, suspension or loss of funding, a Charity Commission statutory inquiry, adverse publicity and loss of public trust.

Mitigation: The IRC has a widely communicated code of conduct and reporting procedures, and conducts annual training on the code of conduct for all employees globally, as well as listening sessions and a campaign to raise concerns. IRC UK has procedures for systematic and timely reporting of incidents to donors and the Charity Commission. The IRC has implemented improved procedures for partnership management and supply chain management, including due diligence procedures.

Trustees are satisfied that key risks have been identified and mitigation strategies are in place, and that operating and financial procedures provide sufficient protection against exposure to risk.

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Future Plans

FY 2020 represented the last year of our existing strategy. During the year, IRC undertook a global strategic process with involvement from all areas of the network. IRC's new global strategy, Strategy100, is the result of this process. It builds upon the lessons learned from our previous strategy, IRC2020, but pushes us to improve how we engage with clients, work with partners and how we invest in, and diversify, our teams. The strategy will guide the organisation through to the IRC's 100th anniversary in 2033. In the year to 30 September 2021, the entire organisation is planning for implementation of the refreshed strategy. IRC UK is developing its own strategic plan as part of this.

Outcomes remain the most important driver for our work and define the change we want to see in clients' lives, who remain at the centre of our strategy:

- 1 Safety – from physical, sexual and psychological harm
- 2 Health –including physical and mental well-being
- 3 Education – including literacy and numeracy, social-emotional, and life skills
- 4 Economic well-being – including the ability to provide basic material needs, and income and asset growth
- 5 Power - to have influence over the decisions that affect their lives

The five overarching **goals** to enable this are as follows:

- 1 Impact – make meaningful change in people's live through high quality programming
- 2 Scale – increase the number of people we reach now and over the long term
- 3 People – attract, retain and train teams and make IRC a more supportive, inspiring place to work
- 4 Influence – share our best ideas and raise our voice to improve the lives of all people affected by crisis
- 5 Funding – securing the right kind of finance for our organisation

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As at the date of approval of accounts, IRC UK's staff continue to work remotely as the UK government continues to implement strict national measures to mitigate the effects of COVID-19. The IRC network continues to work to mitigate COVID-19's impact on programmes globally.

Energy and Carbon Report

Introduction

The effect of climate change is becoming more prevalent around the world, and the consequences for humanitarian need and support will continue to grow. The importance of mitigating and adapting to climate change is a clear thread that runs through our refreshed global strategy, Strategy100.

This Energy and Carbon Report, prepared in accordance with The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, is commonly known as Streamlining Energy and Carbon Reporting (SECR); it provides one lens to help us understand our carbon impacts and guide our actions to reduce our emissions.

This report outlines i) our scope under SECR, ii) the total energy used, and associated carbon emissions for the year ending 30 September 2020, iii) a summary of actions taken in the year to reduce our emissions and iv) further detail on the methodology used to comply with SECR.

Our Scope for SECR

The SECR sets out the UK's new mandatory reporting requirements for energy and carbon impacts of large UK organisations, including large Charities, as defined by the Companies Act 2006. The International Rescue Committee, UK ('IRC UK') is classed as large under the regulations.

SECR requires us to report the total annual energy consumption, and associated carbon emissions for 12 months to 30 September 2020, our financial year end. Energy relates to all energy of any fuel type where we have direct or indirect control, known as Scope 1 and 2 emissions under Greenhouse Gas Protocol (see methodology for further details). For the IRC UK, energy in scope is electricity and gas consumption to run our head office in London, and any business travel by personal car starting or ending in the UK.

Our Impacts and Intensity Ratios

Based on the scope outlined above, our energy and carbon impacts are summarised in Table 1 below. These impacts show us our environmental performance and can form a baseline for us to compare ourselves to in the future. To facilitate this, and to meet SECR requirements, we have identified an intensity ratio which helps put our energy consumption and emissions into the context of our business. In our case, we have chosen to use full time employee (FTE) and office floor area (Area) for energy (kWh/FTE and kWh/m²) tonnes of carbon emissions (kWh/tCO₂e and tCO₂e /m²) as this allows us to compare our impact with that of similar

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organisations in size and/or activities. Two intensity ratios have been used because of COVID 19; its impact on our working practices means that two metrics will provide a more reliable basis to compare future changes to.

For our first energy and carbon report, comparative figures for the prior year are not required, however our 2021 report will include comparatives. It is also important to note that the current year's results will reflect the underlying impacts of the pandemic, in particular a reduction in energy use.

Table 1 Summary of Energy and Carbon Impacts for 2020 with our intensity ratios

Energy Source	Consumption (kWh)	GHG Scope	Greenhouse Gas Emissions (tCO₂e)
Gas	124,687	1	22.93
Electricity	145,307	2	33.88
Total	269,994		56.81
Intensity ratios			
Area	378kWh/m ²		0.08tCO ₂ e/m ²
Full Time Employees	2,077kWh/FTE		0.44tCO ₂ e/FTE

For business travel there were no recorded personal car journeys, and therefore energy and carbon impacts are nil for the year ending 30 September 2020. Business travel relating to the use of taxis or public transport is out of scope under SECR.

Our Energy Efficiency Actions

Actions to improve energy efficiency focus on where we have direct control over our energy consumption and, where possible, have influence on our landlord to support energy efficiency measures. When we moved into our current office in 2019, we took a number of energy efficiency measures, such LED lighting with sensors, reduction in office printers, installing energy efficient kitchen equipment, and avoiding a dedicated server by switching to cloud-based storage.

During this year we progressed with improving energy efficiency by:

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- raising awareness of quick wins to reduce energy use and change behaviour, such as switch off signs
- supporting remote working during the pandemic which may lead us to reduce office space going forward
- supporting the use of technology to reduce the need to travel.

With our refreshed strategy and our new understanding of our carbon impacts, we are developing our action plans for 2021 which will involve embedding a sustainability-focused culture throughout the organisation to reduce energy wastage, improving our measuring and monitoring of energy data, considering electric/hybrid taxis for business travel, and reviewing the potential of reducing office space to accommodate remote working. Further, we hope to take forward new working practices created during the pandemic that can reduce carbon emissions.

Methodology

Overall our methodology for preparing the energy and carbon report follows the principles set out in **Environmental Reporting Guidelines**¹: namely, relevance, completeness, consistency and transparency.

Our energy and carbon emissions are based on our UK operations for the year 1 October 2019 to 30 September 2020. We collect electricity and gas data for our London office from invoices, meter readings, and other relevant information provided by the landlord. However, we adapted our methodologies to calculate energy consumption because of limitations with the availability of data (see limitations below). Electricity data relates to our own office use and a proportion of shared building areas calculated based on our office's floor area. Gas data is based on the total consumption for the building apportioned to IRC UK, based on our floor area. Where energy data is provided as a financial cost, we have used a unit rate (£/kWh) to derive the consumption in kWh.

With the annual energy consumption (kWh) data obtained, the appropriate carbon conversion factor is applied to calculate the carbon emissions in Tonnes of Carbon Dioxide Equivalent. Carbon factors were obtained from UK Government GHG Conversion Factors for Company Reporting (2020)², for UK grid electricity this is 233kgCO₂e per kWh and for gas this is 183kgCO₂e/kWh.

¹Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance March 2019, published by HM Government

² <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

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For business travel, the organisation's financial records were reviewed for any expenses related to car hire, personal car mileage claims and any other fuel consumption where we have direct or indirect control. There was none for the year ending 30 September 2020.

Limitations

Through the course of gathering data for this Energy and Carbon Report, energy consumption (in kWh) data was not available for IRC UK office gas consumption and electricity for the communal areas in the building. Therefore, a number of assumptions and extrapolations from available information were used to ascertain the total energy (kWh) for the year ending 30 September. Primarily, this involved the following methods:

- Gas consumption (kWh): converting the landlord's 2020 budget costs (£) for our office to kWh based on a reliable unit cost of £0.026/kWh³.
- Communal electricity consumption (kWh): annualising the actual consumption data for the whole building's communal electricity during the period October to December 2019 and then applying the IRC UK budget cost apportion (%) calculated by the landlord. This method assumes that data for the period is a reliable representation of electricity use for the year given seasonality in electricity use will be minimal, notwithstanding the impacts of COVID 19 restrictions for the six months from April 2020 to September 2020. As noted above, we are improving the energy monitoring for 2021.

³ Source; Department of Business, Energy and Industrial Strategy 2020 Q1.

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Statement of trustees' responsibilities

The trustees, who are also directors of IRC UK for the purposes of company law, are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

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This confirmation is given and should be interpreted in accordance with the provisions of Section 418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report, which also comprises a strategic report and directors' report as per the Companies Act 2006, is approved by and signed on behalf of the trustees:



Dr. Titilola Banjoko
Chair



Ian Barry
Chair of Audit and Governance Committee

Approved by the trustees on 18 March 2021

Independent auditor's report Year to 30 September 2020

Independent auditor's report to the members of International Rescue Committee, UK

Opinion

We have audited the financial statements of International Rescue Committee, UK (the 'charitable company') for the year ended 30 September 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent auditor's report Year to 30 September 2020

Other information

The trustees are responsible for the other information. The other information comprises the Letter from the Executive Director and 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.

In connection with our audit of the financial statements, 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 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 2006

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

- the information given in the trustees' report including the strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report including the strategic report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Independent auditor's report Year to 30 September 2020

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company 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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Catherine Biscoe (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

19 April 2021

Statement of Financial Activities Year to 30 September 2020
(incorporating income and expenditure account)

	Notes	Unrestricted funds £'000	Restricted funds £'000	Total 2020 funds £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2019 funds £'000
Income and expenditure							
Income from:							
Donations and legacies	1	2,626	—	2,626	1,571	—	1,571
Investments		19	—	19	52	—	52
Charitable activities	2	9,186	102,082	111,268	8,318	123,484	131,802
Total income		11,831	102,082	113,913	9,941	123,484	133,425
Expenditure on:							
Raising funds	4	4,017	—	4,017	3,595	—	3,595
Charitable activities							
. Health		1,763	34,604	36,367	1,285	40,252	41,537
. Safety		1,985	32,418	34,403	1,313	41,131	42,444
. Education		423	9,517	9,940	338	10,577	10,915
. Income		638	17,415	18,053	838	26,273	27,111
. Power		655	6,228	6,883	151	4,737	4,888
. Other		1,984	1,900	3,884	2,450	514	2,964
Total charitable activities	5	7,448	102,082	109,530	6,375	123,484	129,859
Total expenditure	3	11,465	102,082	113,547	9,970	123,484	133,454
Net income (expenditure) for the year	6	366	—	366	(29)	—	(29)
Balances brought forward at 1 October 2019		2,784	—	2,784	2,814	—	2,814
Balances carried forward at 30 September 2020		3,150	—	3,150	2,785	—	2,785

All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the statement of financial activities.

The notes on pages 62 to 80 form part of these financial statements.

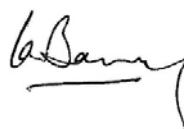
Balance Sheet as at 30 September 2020

	Notes	2020 £'000	2020 £'000	2019 £'000	2019 £'000
Fixed assets					
Tangible assets	9		350		421
Current assets					
Debtors	11	34,777		45,422	
Cash at bank and in hand		18,086		7,526	
		<u>52,863</u>		<u>52,948</u>	
Creditors: amounts falling due within one year	12	<u>(50,063)</u>		<u>(50,584)</u>	
Net current assets			<u>2,800</u>		<u>2,364</u>
Total net assets			<u>3,150</u>		<u>2,785</u>
Represented by:					
Funds and reserves					
Income funds:					
Restricted funds	13		—		—
Unrestricted funds					
. General fund			3,112		2,766
. Designated fund	14		<u>38</u>		<u>19</u>
			<u>3,150</u>		<u>2,785</u>

Approved by and signed on behalf of the trustees:



Dr. Titilola Banjoko
Chair



Ian Barry
Chair of Audit and Governance Committee

Approved by the trustees on 18 March 2021

Company Registration Number: 3458056

Statement of cash flows Year to 30 September 2020

	Notes	2020 £'000	2019 £'000
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	9,580	(450)
Cash flows from investing activities:			
Investment income		19	52
Purchase of tangible fixed assets		—	(440)
Net cash from investing activities		19	(388)
Change in cash and cash equivalents in the year		9,599	(838)
Cash and cash equivalents at 1 October 2019	B	7,526	7,847
Change in cash and cash equivalents due to exchange rate movements		961	517
Cash and cash equivalents at 30 September 2020	B	18,086	7,526

Notes to the statement of cash flows for the year to 30 September 2020

A Reconciliation of net movement in funds to net cash provided by (used in) operating activities

	2020 £'000	2019 £'000
Net movement in funds (as per the statement of financial activities)	366	(29)
Adjustments for:		
Depreciation charge	71	41
Investment income and interest receivable	(19)	(52)
Exchange rate movements	(961)	(517)
Decrease in debtors	10,645	8,386
Decrease in creditors	(522)	(8,279)
Net cash provided by (used in) operating activities	9,580	(450)

B Analysis of cash and cash equivalents

	2020 £'000	2019 £'000
Cash at bank and in hand	18,086	7,526
Total cash and cash equivalents	18,086	7,526

C Analysis of changes in net debt

	At 1 October 2019 £'000	Cash flows £'000	Other non- cash changes £'000	At 30 September 2020 £'000
Total cash and cash equivalents	7,526	9,599	961	18,086

Principal accounting policies Year to 30 September 2020

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 30 September 2020.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest thousand.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- The treatment of deferred income balances relating to performance-related grants as monetary liabilities;
- The judgement that expenditure incurred on performance-related grants is a reliable basis for estimating the right to receive payment for the work performed;
- the judgement that, subject to any evidence to the contrary, all expenditure incurred under a signed funding agreement is recoverable from funders;
- the judgement that there is no provision required for disallowed expenditure under donor funding agreements (see note 17);
- estimates in respect of accrued expenditure;
- the allocation of office overheads and governance costs between charitable expenditure categories; and
- estimating the useful economic life of tangible fixed assets.

The full impact of the COVID-19 pandemic is still unknown as at the date of approval of these accounts. IRC UK's experience since March 2020 has been that the charity's activities have continued, despite changing programme delivery methods and priorities in the IRC network as a result of the impact of COVID-19. Whilst the situation is more stable as a result of this, the longer term economic impacts remain to be seen. Estimates used in the accounts are therefore subject to a greater degree of uncertainty and volatility

Principal accounting policies Year to 30 September 2020

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect of a period of one year from the date of approval of these accounts.

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. The trustees have considered the impact of the COVID-19 pandemic on the charity in the financial year and have concluded as that, despite the continuing longer term uncertainty of its impact in the UK and globally, the going concern assumption remains appropriate. The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants (see the risk management and reserves policy sections of the trustees' report for more information), funding pipelines and reserves.

Subsidiary company

The results of the charity's subsidiary, IRC UK Trading Limited, have not been consolidated due to immateriality, as permitted under section 402 of the Companies Act 2006. The company was dormant during the year.

Income recognition

All incoming resources are included in the SOFA when IRC UK is entitled to the income, when receipt of funds is probable, and when the amount can be measured with sufficient reliability.

Grants from government and other agencies have been included as income from activities in furtherance of the charity's objectives, as these amount to support for specific activities and specifically outline the goods and services to be provided to beneficiaries. Income from individuals and other private organisations has been included as donations unless the money is given in response to an appeal to fund a specific project.

For performance-related grants, in the absence of specific milestones to determine entitlement, income is recognised to the extent that resources have been committed to the specific programme, as this is deemed to be a reliable estimate of the right to receive payment for the work performed. In this case, cash received in excess of expenditure is included as a creditor (as deferred income) and expenditure in excess of cash included as a debtor (as accrued income).

IRC NY core funding is included within income from charitable activities. The amount provided is based on operational need and reflects, but is not tied to, the unrestricted funding from grants generated by IRC UK for the IRC network.

Donations are recognised when receivable. Donations are only accrued where the donor has confirmed the donation in writing, receipt is considered probable and there is no stipulation that the donation is being made towards activity that is taking place in a future accounting period.

Principal accounting policies Year to 30 September 2020

Interest receivable

IRC UK allocates interest to restricted funds where funds relate to long-term projects and where the interest receivable is significant in relation to the funds held and in accordance with donor regulations.

Expenditure recognition

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT, where this cannot be recovered.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure allocation

Expenditure comprises the following:

- The costs of generating funds represent the salaries, direct costs and overheads associated with generating income.
- The costs of charitable activities, which comprise expenditure on the charity's primary charitable purpose, i.e. overseas programme operations. These include support costs, which represent the costs incurred by UK based staff providing support for IRC UK's international programmes.
- Support costs include management, policy and advocacy work, supervision, governance costs and technical support for IRC UK's emergency and development programmes. Governance costs comprise the costs which are directly attributable to the management of the charity's assets and the necessary legal and organisational procedures for compliance with statutory and governance requirements.

The majority of costs are directly attributable to specific activities. Staff costs are apportioned to the groups of costs listed above on the basis of time spent. Other non-directly attributable costs are allocated on the basis of apportioned staff time.

Where not directly attributable, the cost of support to specific charitable activities is apportioned on the basis of the value of expenditure incurred on the activity during the year.

Principal accounting policies Year to 30 September 2020

Foreign currency

Monetary assets and liabilities are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction.

Foreign currency risk is managed by holding restricted donor funds in the grant reporting currency in the UK, the US or the field, until close to the spending date. IRC UK also enters into forward contracts to manage risks associated with certain donor currencies.

Foreign currency cash, funds held overseas, grants receivable, programme creditors and deferred income balances for performance-related programme funding are treated as monetary assets and liabilities. These items are retranslated at the balance sheet date as they represent actual funds receivable, balances in hand to fund specific programmes and committed expenditure under those programmes, measured in the underlying donor currency. Generally the gains and losses on the debit balances (cash, funds held overseas, grants receivable, programme debtors) offset those on the credit balances (programme creditors, deferred income).

In exceptional circumstances, if a net currency gain arises it will be refunded to the donor; if a net currency loss arises, it will result in a charge of excess project expenditure to unrestricted funds and be recorded in the SOFA.

Leased assets

Rentals applicable to operating leases under which substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

Tangible fixed assets

All assets purchased for use in the UK office and costing more than £1,000 are capitalised at cost including incidental expenses of acquisition.

Depreciation is provided at the following annual rates on a straight-line basis in order to write off the cost of each asset over its estimated useful life:

- Equipment, including computer equipment - five years
- Leasehold improvements - over the remaining life of the lease up to a maximum of ten years
- Fixtures and fittings - four years

Items purchased for use in programmes overseas and with a useful life beyond the duration of the programme activities are either:

- charged in full to charitable expenditure when purchased, in accordance with the donor regulations; or
- purchased with IRC unrestricted funds and depreciation charged to the donor funding the specific programme (if allowed).

Principal accounting policies Year to 30 September 2020

Unless the donor specifies otherwise, depreciation costs charged to donors are calculated on a straight-line method as above, over its estimated useful life:

- for vehicles and equipment the useful life is always three years
- for land and buildings, and leasehold improvements, the useful life is from three to a maximum of ten years but it cannot exceed the maximum period left on the lease.

Financial instruments

Basic financial assets and liabilities such as short term debtors, creditors and bank balances are initially recognised at fair value less any impairment and transaction costs and subsequently measured at their settlement value.

To mitigate the impact of foreign exchange losses, forward contracts are taken out to ensure that a proportion of future transactions are guaranteed at a pre-agreed rate. The forward contracts are derivative instruments and are initially measured at fair value on the date taken out. They are subsequently measured at fair value through the statement of financial activities, at the balance sheet date. The contracts are carried as assets when the fair value is positive and as liabilities when the fair value is negative.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Fund accounting

The general fund comprises those monies that may be used towards meeting the charitable objectives of the charity and applied at the discretion of the trustees.

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

Notes to the financial statements Year to 30 September 2020

1 Donations and legacies

	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
Donations and legacies	2,626	—	2,626
	2,626	—	2,626

	Unrestricted funds £'000	Restricted funds £'000	Total 2019 £'000
<i>Donations and legacies</i>	1,571	—	1,571
	1,571	—	1,571

2 Charitable activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
Grants			
Agence Française de Développement	—	2,308	2,308
CARE	—	1,468	1,468
European Community (EuropeAid)	—	10,407	10,407
Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)	—	2,396	2,396
Jacobs Foundation	—	508	508
Norwegian Refugee Council	—	899	899
Porticus	—	1,114	1,114
Reckitt Benckiser	—	1,000	1,000
Swedish International Development Cooperation Agency (SIDA)	—	16,005	16,005
Swiss Agency for Development	—	2,269	2,269
The Catholic Agency for Overseas Development (CAFOD)	—	216	216
The Danish International Development Agency (DANIDA)	—	442	442
The Dutch Government (Dutch MFA)	—	5,260	5,260
UBS Optimus Foundation	—	245	245
UK Department for International Development (DFID)	—	56,670	56,670
Other Trusts and Foundations	—	875	875
Total grants	—	102,082	102,082
Unrestricted income from grants	9,186	—	9,186
2020 Total funds	9,186	102,082	111,268

Notes to the financial statements Year to 30 September 2020

2 Charitable activities (continued)

	Unrestricted funds £'000	Restricted funds £'000	Total 2019 £'000
<i>Grants</i>			
<i>Agence Française de Développement</i>	—	575	575
<i>Bernard van Leer Foundation</i>	—	361	361
<i>CARE</i>	—	1,776	1,776
<i>Christian Blind Mission</i>	—	107	107
<i>Comic Relief</i>	—	187	187
<i>European Commission's Humanitarian Aid and Civil Protection Department (ECHO)</i>	—	22,679	22,679
<i>European Community (EuropeAid)</i>	—	11,642	11,642
<i>GIZ</i>	—	51	51
<i>Hands up Foundation</i>	—	1,078	1,078
<i>Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)</i>	—	2,872	2,872
<i>Norwegian Refugee Council</i>	—	840	840
<i>Porticus</i>	—	868	868
<i>Swedish International Development Cooperation Agency (SIDA)</i>	—	17,623	17,623
<i>Swiss Agency for Development</i>	—	1,112	1,112
<i>The Asfari Foundation</i>	—	216	216
<i>The Catholic Agency for Overseas Development (CAFOD)</i>	—	573	573
<i>The Danish International Development Agency (DANIDA)</i>	—	699	699
<i>The Dutch Government (Dutch MFA)</i>	—	4,039	4,039
<i>UBS</i>	—	83	83
<i>UK Department for International Development (DFID)</i>	—	52,610	52,610
<i>Vitol Foundation</i>	—	366	366
<i>Other Trusts and Foundations</i>	—	3,127	3,127
<i>Total grants</i>	—	123,484	123,484
<i>Unrestricted income from grants</i>	8,318	—	8,318
<i>2019 Total funds</i>	8,318	123,484	131,802

IRC UK acknowledges funding from specific donors in note 20.

Notes to the financial statements Year to 30 September 2020

3 Analysis of expenditure from unrestricted funds

	Raising funds £'000	Charitable activities £'000	Total 2020 £'000
Direct costs			
Staff costs	1,489	2,995	4,484
Direct costs	1,561	380	1,941
Audit costs	0	51	51
Total direct costs	3,050	3,426	6,476
Support costs			
Staff costs	526	2,795	3,321
General support costs	402	954	1,356
Travel, transport and accommodation	39	273	312
Total support costs	967	4,022	4,989
2020 Total costs	4,017	7,448	11,465
	Raising funds £'000	Charitable activities £'000	Total 2019 £'000
<i>Direct costs</i>			
Staff costs	1,651	3,652	5,303
Direct costs	897	350	1,247
Audit costs	—	40	40
<i>Total direct costs</i>	2,548	4,042	6,590
<i>Support costs</i>			
Staff costs	442	983	1,425
General support costs	466	1,039	1,505
Travel, transport and accommodation	139	311	450
<i>Total support costs</i>	1,047	2,333	3,380
<i>2019 Total costs</i>	3,595	6,375	9,970

Support costs include the costs of general administration and management, allocated to raising funds and charitable activities on the basis of the proportion of staff time attributable to those categories. Support costs charged to the category of charitable activities are further allocated across individual activities or sectors on the basis of proportional direct expenditure incurred on those activities during the year (see note 5).

Staff costs include training and recruitment costs and exclude any staff costs charged to restricted funds.

Notes to the financial statements Year to 30 September 2020

4 Raising funds

The costs of raising funds can also be analysed as follows:

	Total 2020 £'000	Total 2019 £'000
Generation of voluntary income and costs of activities for generating funds	623	516
Generation of income from charitable activities	3,394	3,079
	4,017	3,595

5 Charitable activities

	Support costs £'000	Activities undertaken directly £'000	Total 2020 £'000
Health			
Health (includes psychosocial)	1,395	30,232	31,627
Environmental health (water, sanitation and shelter)	368	4,372	4,740
	1,763	34,604	36,367
Safety			
Child protection	1,221	25,345	26,566
Women's protection and empowerment and GBV	764	7,073	7,837
	1,985	32,418	34,403
Education			
Education (including Vocational Education)	423	9,517	9,940
	423	9,517	9,940
Economic Wellbeing			
Livelihoods	638	17,415	18,053
	638	17,415	18,053
Power			
Good governance	655	6,233	6,888
Civil society	—	(4)	(4)
	655	6,229	6,885
Other			
General costs	1,984	1,899	3,883
2020 Total funds	7,448	102,082	109,530

Notes to the financial statements Year to 30 September 2020

5 Charitable activities (continued)

	Support costs £'000	Activities undertaken directly £'000	Total 2019 £'000
<i>Health</i>			
<i>Health (includes psychosocial)</i>	1,009	31,629	32,638
<i>Environmental health (water, sanitation and shelter)</i>	276	8,623	8,899
	<u>1,285</u>	<u>40,252</u>	<u>41,537</u>
<i>Safety</i>			
<i>Child protection</i>	796	24,930	25,726
<i>Women's protection and empowerment and GBV</i>	517	16,201	16,718
	<u>1,313</u>	<u>41,131</u>	<u>42,444</u>
<i>Education</i>			
<i>Education (including Vocational Education)</i>	338	10,577	10,915
	<u>338</u>	<u>10,577</u>	<u>10,915</u>
<i>Economic Wellbeing</i>			
<i>Livelihoods</i>	838	26,273	27,111
	<u>838</u>	<u>26,273</u>	<u>27,111</u>
<i>Power</i>			
<i>Good governance</i>	151	4,736	4,887
<i>Civil society</i>	—	1	1
	<u>151</u>	<u>4,737</u>	<u>4,888</u>
<i>Other</i>			
<i>General costs</i>	2,450	514	2,964
2019 Total funds	<u>6,375</u>	<u>123,484</u>	<u>129,859</u>

Support costs are allocated across charitable activities in proportion to activities undertaken directly. Support costs include management, policy and advocacy work, supervision, and technical support for IRC UK's emergency and development programmes.

6 Net movement in funds

This is stated after charging:

	Total 2020 £'000	Total 2019 £'000
Staff costs (note 7)	7,898	7,003
Statutory auditor's remuneration	51	41
Non-audit services paid to statutory auditors	11	39
Other auditor's remuneration	22	40
Depreciation	71	41
Operating lease charges (note 15)	332	332

Notes to the financial statements Year to 30 September 2020

7 Staff costs and trustees' remuneration

	2020 £'000	2019 £'000
Wages and salaries	6,764	5,954
Social security	782	654
Pension costs	312	278
Severance costs	40	117
Total	7,898	7,003

Included in staff costs are the costs of technical unit and other staff on IRC UK payroll but funded from IRC NY budget.

The number of employees who earned £60,000 per annum or more (including taxable benefits but excluding pension and national insurance contributions) during the year was as follows:

	2020 No.	2019 No.
£60,001 - £70,000	7	13
£70,001 - £80,000	7	6
£80,001 - £90,000	4	5
£90,001 - £100,000	9	—
£100,001 - £110,000	1	1
£110,001 - £120,000	1	—
£140,001 - £150,000	—	1
£150,001 - £160,000	—	1
£160,001 - £170,000	1	—
£170,001 - £180,000	—	1

No trustee received any remuneration for services as a trustee (2019 - £nil) and £nil expenses (2019 - £nil) were paid on behalf of trustees (2019 – none).

The total employment costs, including employers' pension and social security contributions, of the key management personnel of the charity as defined on page 33, was £476,726 (2019 – £401,444). The identity of the key management personnel has been revised compared to the 2019 accounts. For the team as disclosed in the 2019 accounts the relevant amount was £694,547.

The Executive Director of IRC UK is the highest paid UK budgeted employee on an annual gross salary basis. Their salary falls in the band £100,001 to £110,000. In the table above, staff in higher bands have global roles, which happen to be based in the UK. IRC UK is reimbursed direct by IRC NY for the costs of these staff.

Notes to the financial statements Year to 30 September 2020

The average number of UK employees during the year, calculated on an average headcount basis and analysed by function, was as follows:

	2020 No.	2019 No.
Fundraising and donor development	23	21
Programme delivery	82	82
Programme support	23	13
Management and administration	3	3
	131	119

8 Taxation

IRC UK is a registered charity and therefore is not liable to corporation tax on income derived from its charitable activities, as it falls within the exemptions available to registered charities.

9 Tangible fixed assets

	Computer equipment £'000	Furniture, fixtures and equipment £'000	Leasehold improve- ments £'000	Total £'000
Cost				
At 1 October 2019	32	200	424	656
Additions	—	—	—	—
At 30 September 2020	32	200	424	656
Depreciation				
At 1 October 2019	23	130	82	235
Charge for year	3	20	48	71
At 30 September 2020	26	150	130	306
Net book values				
At 30 September 2020	6	50	294	350
At 30 September 2019	9	70	342	421

10 Investments

IRC UK owns 100% of the issued ordinary shares of IRC UK Trading Limited, a company incorporated in England and Wales (Company Registration Number 07170021). The principal activities of the subsidiary are to manage the trading activities of IRC UK, specifically any ticketed events. IRC UK Trading Limited was dormant in the year.

11 Debtors

	2020 £'000	2019 £'000
Funds held overseas	24,038	30,643
Grants receivable	10,409	13,403
Other debtors and prepayments	330	1,376
	34,777	45,422

Notes to the financial statements Year to 30 September 2020

12 Creditors: amounts falling due within one year

	2020 £'000	2019 £'000
Programme creditors	15,494	12,705
Deferred income	33,753	36,940
Other creditors and accruals	816	939
	50,063	50,584

	2020 £'000	2019 £'000
Reconciliation of movements in deferred income:		
Carrying amount 1 October 2019	36,940	44,115
Amounts released during the year	(36,940)	(44,115)
Income deferred in the current year	33,753	39,940
Carrying amount at 30 September 2020	33,753	39,940

13 Restricted funds

The income funds of the charity include restricted funds comprising the following donations and grants held to be applied for specific purposes:

	At 1 October 2019 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2020 £'000
Bangladesh	—	913	(913)	—
Burkina Faso	—	735	(735)	—
Burundi	—	964	(964)	—
Cameroon	—	739	(739)	—
Central Africa Republic	—	1,499	(1,499)	—
Chad	—	1,761	(1,761)	—
Colombia	—	252	(252)	—
Cote d'Ivoire	—	751	(751)	—
Democratic Republic of Congo	—	8,201	(8,201)	—
El Salvador	—	251	(251)	—
Ethiopia	—	4,026	(4,026)	—
Geneva, Switzerland	—	3	(3)	—
Germany	—	245	(245)	—
Iraq	—	4,627	(4,627)	—
Jordan & Middle East	—	2,205	(2,205)	—
Kenya	—	169	(169)	—
Lebanon	—	4,187	(4,187)	—
Liberia	—	262	(262)	—
Libya	—	2,675	(2,675)	—
Mali	—	3,082	(3,082)	—
Mexico	—	4	(4)	—
Myanmar	—	656	(656)	—
Niger	—	2,317	(2,317)	—
Nigeria	—	12,918	(12,918)	—
Pakistan	—	4,526	(4,526)	—
Serbia	—	72	(72)	—
Sierra Leone	—	15,967	(15,967)	—
Somalia	—	4,940	(4,940)	—
South Sudan	—	2,004	(2,004)	—

Notes to the financial statements Year to 30 September 2020

Syria Region	—	10,401	(10,401)	—
Tanzania	—	2,232	(2,232)	—
Uganda	—	253	(253)	—
Yemen	—	2,184	(2,184)	—
Zimbabwe	—	308	(308)	—
Multi-country	—	928	(928)	—
Technical Grants	—	4,825	(4,825)	—
	—	102,082	(102,082)	—

Notes to the financial statements Year to 30 September 2020

13 Restricted funds (continued)

	<i>At 1 October 2018 £'000</i>	<i>Income £'000</i>	<i>Expenditure and transfers £'000</i>	<i>At 30 September 2019 £'000</i>
<i>Afghanistan</i>	—	1,549	(1,549)	—
<i>Bangladesh</i>	—	1,764	(1,764)	—
<i>Burkina Faso</i>	—	5	(5)	—
<i>Burundi</i>	—	365	(365)	—
<i>Cameroon</i>	—	1,659	(1,659)	—
<i>Central Africa Republic</i>	—	1,296	(1,296)	—
<i>Chad</i>	—	2,046	(2,046)	—
<i>Colombia</i>	—	347	(347)	—
<i>Cote d'Ivoire</i>	—	482	(482)	—
<i>Democratic Republic of Congo</i>	—	6,726	(6,726)	—
<i>El Salvador</i>	—	21	(21)	—
<i>Ethiopia</i>	—	9,145	(9,145)	—
<i>Geneva, Switzerland</i>	—	8	(8)	—
<i>Greece</i>	—	1,322	(1,322)	—
<i>Iraq</i>	—	10,479	(10,479)	—
<i>Jordan & Middle East</i>	—	5,435	(5,435)	—
<i>Kenya</i>	—	764	(764)	—
<i>Lebanon</i>	—	7,429	(7,429)	—
<i>Liberia</i>	—	774	(774)	—
<i>Libya</i>	—	3,100	(3,100)	—
<i>Mali</i>	—	5,129	(5,129)	—
<i>Myanmar</i>	—	553	(553)	—
<i>Niger</i>	—	4,667	(4,667)	—
<i>Nigeria</i>	—	13,122	(13,122)	—
<i>Pakistan</i>	—	3,095	(3,095)	—
<i>Serbia</i>	—	51	(51)	—
<i>Sierra Leone</i>	—	8,275	(8,275)	—
<i>Somalia</i>	—	4,969	(4,969)	—
<i>South Sudan</i>	—	4,161	(4,161)	—
<i>Syria Region</i>	—	15,031	(15,031)	—
<i>Tanzania</i>	—	1,251	(1,251)	—
<i>Yemen</i>	—	3,838	(3,838)	—
<i>Zimbabwe</i>	—	373	(373)	—
<i>Multi-country</i>	—	497	(497)	—
<i>Technical Grants</i>	—	3,756	(3,756)	—
	—	123,484	(123,484)	—

Notes to the financial statements Year to 30 September 2020

13 Restricted funds (continued)

	At 1 October 2019 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2020 £'000
Health				
Health (includes psychosocial)	—	30,232	(30,232)	—
Environmental health (water, sanitation, & shelter)	—	4,372	(4,372)	—
	—	34,604	(34,604)	—
Safety				
Child protection	—	25,345	(25,345)	—
Women's protection and empowerment and GBV	—	7,073	(7,073)	—
	—	32,418	(32,418)	—
Education				
Education (includes Vocational Education)	—	9,517	(9,517)	—
	—	9,517	(9,517)	—
Economic Wellbeing				
Livelihoods	—	17,415	(17,415)	—
	—	17,415	(17,415)	—
Power				
Good governance	—	6,229	(6,229)	—
	—	6,229	(6,229)	—
Other				
General costs	—	1,899	(1,899)	—
	—	102,082	(102,082)	—

Notes to the financial statements Year to 30 September 2020

13 Restricted funds (continued)

	At 1 October 2018 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2019 £'000
<i>Health</i>				
<i>Health (includes psychosocial)</i>	—	31,629	(31,629)	—
<i>Environmental health (water, sanitation, & shelter)</i>	—	8,624	(8,624)	—
	—	40,253	(40,253)	—
<i>Safety</i>				
<i>Child protection</i>	—	24,930	(24,930)	—
<i>Women's protection and empowerment and GBV</i>	—	16,201	(16,201)	—
	—	41,131	(41,131)	—
<i>Education</i>				
<i>Education (includes Vocational Education)</i>	—	10,577	(10,577)	—
	—	10,577	(10,577)	—
<i>Economic Wellbeing</i>				
<i>Livelihoods</i>	—	26,273	(26,273)	—
	—	26,273	(26,273)	—
<i>Power</i>				
<i>Good governance</i>	—	4,736	(4,736)	—
<i>Civil society</i>	—	1	(1)	—
	—	4,737	(4,737)	—
<i>Other</i>				
<i>General costs</i>	—	513	(513)	—
	—	123,484	(123,484)	—

14 Designated funds

	At 1 October 2019 £'000	New designations £'000	Released £'000	At 30 September 2020 £'000
Premises repairs	19	19	—	38

15 Operating leases

The charity had commitments in respect of non-cancellable operating leases of property which fall due:

	2020 £'000	2019 £'000
Within one year	332	332
Within two to five years	388	720
	720	1,052

16 Connected charities and related parties

IRC UK is an independent entity governed by its Board of Trustees.

IRC UK is a member of an international network of agencies referred to collectively as the International Rescue Committee (IRC). IRC UK is affiliated with the International Rescue Committee Inc, ('IRC NY'), a not-for-profit agency based in New York, USA; the International Rescue Committee Belgium ASBL, based in Brussels; the International Rescue Committee Deutschland (gGmbH) ('IRC DE'); Stichting Vluchteling; and associated agencies and offices worldwide.

The overseas activities of IRC UK are carried out through the regional and country offices of the IRC, under contract with IRC UK, and supervised by IRC UK staff.

During the year, remittances of £8,705,930 (2019 - £8,736,329) were received from IRC NY, of which £4,850,881 was unrestricted funding reflecting, but not tied to, the unrestricted funding from grants from European donor-funded programmes covering IRC UK's core operating costs (2019 - £5,828,447) and £3,855,049 was reimbursement of the salary and operating costs of UK-based Technical Units and other units (2019 - £2,907,752)

Due to the international nature of the organisations' operations, certain salaries and costs are paid by IRC NY and then reimbursed by IRC UK, and vice versa. At 30 September 2020, £480,487 (2019 - £227,602) was owed by IRC NY to IRC UK in relation to such reimbursements.

At the year end, funds held by IRC offices overseas, which related to IRC UK programmes totalled £24,037,773 (2019 - £30,643,000). Funds owed to IRC overseas offices in relation to monies already disbursed totalled £15,511,295 (2019 - £12,705,000).

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure which is disallowed by donors on these projects. At the year-end £4,939 (2019 - £101,029) was owed by IRC NY to IRC UK in relation to disallowable expenditure on grants.

Included within donations and legacy income on the statement of financial activities are donations of £67,501 from IRC UK trustees (2019 - £122,740). No trustee had any beneficial interest in any contract with the charity during the year.

17 Contingent liabilities

As at the year-end there were a number of projects on which funds were outstanding from the donor pending finalisation of donor audits. There is a risk that such funds are not wholly recoverable or may be repayable in the event of adverse audit findings. Amounts disallowed are generally insignificant as a proportion of overall project budgets and would be fully recoverable as they are covered by the IRC NY support referred to above. Accordingly, no provision is made for such amounts.

Notes to the financial statements Year to 30 September 2020

18 Project commitments

As at 30 September 2020, IRC UK was committed to expenditure on ongoing and future programmes totalling £295 million (2019 - £149 million). Funding agreements are in place for all of the aforementioned programmes.

	Contract Value £m	Funds spent to date £m	Future committed amounts £m
Conflict affected individuals and institutions in Syria are better prepared to cope with and mitigate the risks of shocks	63	12	51
Saving Lives in Sierra Leone, Phase II	30	12	18
LAFIYA- Health Resilience in North East (HeRoN)	23	1	22
Every Adolescent Girl Empowered and Resilient (EAGER) - Sierra Leone	18	3	15
IWRM - Operationalizing the Theory of Change (ToC) of the Great Lakes Region Water and Food Security program	16	5	11
Promoting Rights and Supporting Protection Needs in North East Nigeria (ProSPINE+)	16	8	8
Supporting Social and Economic Resilience of Vulnerable Women and Girls (Secure)	11	3	8
North East Nigeria Transition to Development - Education in Emergency Programme (ALFANN)	11	2	9
Leave No Girl Behind	9	1	8
Amélioration de la qualité, de l'accès et de la gouvernance de l'éducation fondamentale des régions de Gao, Ménaka et Mopti	9	—	9
Appui au Développement des jeunes enfants dans la province du Lac (ADELAC)	9	—	9
MYHP for Complex Emergencies-RELIEF Consortia Responding to the Evolving and Long-Term IDP Emergencies in the Federally Administered Tribal Areas and Khyber Pakhtunkhwa	8	1	7
Other projects (under £8m committed)	173	53	120
	396	101	294

19 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
Fund balances at 30 September 2020 are represented by:			
Tangible fixed assets	350	—	350
Current assets	3,615	49,248	52,863
Creditors: amounts falling due within one year	(815)	(49,248)	(50,063)
Total net assets	3,150	—	3,150
	<i>Unrestricted funds £'000</i>	<i>Restricted funds £'000</i>	<i>Total 2019 £'000</i>
<i>Fund balances at 30 September 2019 are represented by:</i>			
Tangible fixed assets	421	—	421
Current assets	3,303	49,645	52,948
Creditors: amounts falling due within one year	(939)	(49,645)	(50,584)
Total net assets	2,785	—	2,785

Notes to the financial statements Year to 30 September 2020

20 Acknowledgement of donor contributions to charitable activities

IRC UK acknowledges the following contributions from donors included within charitable activities in note 2.

FCDO (formerly DFID)

Project Code	Contract Number	Programme	Cash Received	Income Recognised
DF040	AG4765	Tuungane Community Driven Reconstruction Programme in DRC	—	13,498
DF075	202909-101	Saving Lives, Saving Futures: Responding to the emergency in Eastern DRC	(96,389)	27,597
DF080	5097	Valorisation de la Scolarisation de la Fille (VAS-Y Fille!) project, DRC	—	(5,664)
DF091		Education Quality Improvement Programme in Tanzania	(32,980)	14,399
DF104	PO6256	Violence Against Women and Girls Research and Innovation Fund: VAWG in Conflict and Humanitarian Emergencies	(408,729)	432,788
DF126	204603105/PO 40094598	DFID MYHP - Pillar 2: Complex Emergency Programme, Pakistan	(683,496)	513,264
DF127	204603106/PO 40094598	IDP Vulnerability Assessment and Profiling (IVAP), Pakistan	(281,203)	443,695
DF143	205161-104 Po No. 4009	DFID Protection Consortium, Nigeria	33,876	(15,359)
DF164	205110-103	DFID SNaP- Challenging harmful attitudes and norms for gender equality and empowerment in Somalia (CHANGES)	(666,582)	383,294
DF166		Building Disaster Resilience in Pakistan	(1,877,134)	2,135,376
DF168	300089	HPF036 Aweil East Bridging Funds Oct-Nov 2016, South Sudan	(17,217,085)	12,387,746
DF170	91185S003	DFUK02-Subgrant from IRC UK to IRC HQ	—	5,690
DF178		GEC Payment by Result	—	(17,213)
DF180	30722	Effectiveness and policymaking surrounding the combined protocol for treating acute malnutrition in food-crisis affected contexts	(38,069)	16,646
DF185	300432-110/PO No. 4010	Education in Emergencies, Nigeria	(714,491)	1,623,606
DF186	91251S003	DFID CCI MPCA and Cash Assistance, Iraq	—	23,313
DF190	32393	Optimizing a community-based model to improve screening and access to treatment for hypertensive and diabetic Syrian refugees in Jordan	—	149,802
DF191	DRC-4383-IRC	DFID Safety Support and Solutions Phase II	(1,918,052)	2,002,225
DF194	300036	Saving Lives in Sierra Leone Phase 2	(16,928,237)	11,556,421
DF196	300509-101	Lebanon Protection Consortium	(1,674,200)	2,019,375
DF197	D5I/IRC/01/13112018	Consortium project to improve the well-being and health amongst the refugee and host communities in Cox's Bazar, Bangladesh	32,572	549
DF198	202427-108	Engaging Sub-national Authorities in Accountable Practices (ESAAP), DRC	(1,145,555)	1,353,166

Notes to the financial statements Year to 30 September 2020

20 Acknowledgement of donor contributions to charitable activities (continued)

Project Code	Contract Number	Programme	Cash Received	Income Recognised
DF201	35972	Measuring the Impact of GBV Programmes in Emergencies	(8,634)	(1,006)
DF203	205128-103	Building Resilient Communities in Somalia (BRCiS 2)	(2,575,141)	2,526,704
DF204	4350	EAGER (Every Adolescent Girl Empowered and Resilient), Sierra Leone	(3,496,640)	3,417,677
DF205	4325	Teach and Educate Adolescent Girls with Community Help ("TEACH") in Pakistan	(1,053,653)	1,200,425
DF206	HPF317	Implementing Partners to Provide Essential Health Care Services in South Sudan (HPF Phase 3)	(107,357)	(38,929)
DF207	300432 -102;PO:40117833	Promoting Rights and Supporting Protection Needs in North East Nigeria (ProSPINE+)	(5,711,952)	8,131,169
DF209	HPF Lot21a	South Sudan Health Pooled Fund3 Lot 21a	(32,971)	11,050
DF210	204805-111	Support to Education in the Refugee Camps, Tanzania	(1,210,274)	1,847,292
DF211		Protecting Vulnerable Populations in the Northern Triangle of Central America	—	192,841
DF212	91387S003	Cash Assistance and Responsible Transition in Iraq (CARTI)	(294,970)	445,906
DF213	Project No: 205128-102; Purchase Order No: 40120061	Building Resilient Communities in Somalia (BRCiS) IRF 2019	(510,714)	510,714
DF214	:D5J/IRC/2.c/17112020	Consortium project to improve the well-being and health amongst the refugee and host communities in Cox's Bazar	(812,507)	792,192
DF215	HPF321	Implementing Partners to Provide Essential Healthcare Services in South Sudan (HPF Phase 3)	(161,710)	186,476
DF218	82604521	U-LEARN: Uganda Learning, Evidence, Accountability, and Research Network	(245,668)	216,795
DF221	300495-102; PO 40122089	LAFIYA- Health Resilience in North East (HeRoN)	(1,432,348)	967,491
DF222		Research for Health in Human Crises	—	10,932
DF224		Hygiene & Behaviour Change Coalition for COVID-19 response: promoting hygienic behaviours and practices, empowering women and girls, building institutional preparedness	—	537,724
DF225	301229-107	: Improving Protection Conditions and Access to Legal and Specialised Services for Communities Affected by the Beirut Port Explosion through Emergency Response intervention	—	705
EX078	No contract number	Mahali Innovation R&D Lab, Jordan	—	6,765

Notes to the financial statements Year to 30 September 2020

20 Acknowledgement of donor contributions to charitable activities (continued)

Project Code	Contract Number	Programme	Cash Received	Income Recognised
EX119	43676	Impact of Community Engagement on IPC Measures for Ebola Preparedness in Western Uganda	(57,046)	114,725
EX124		R2HC Seed Funding: Integration of Mental Health in NCD Care	(6,707)	6,965
EX136	ALERT00391_S02268_A	Emergency Cash Response to IDPs	(100,000)	100,000
EX141	ALERT CV19062_SO2268_A	Food provision for non-camp refugee/migration population in Sarajevo	(22,983)	22,983
EX142	ALERT00422_S02268_A	Protection and Assistance for Women and Girls in Mejicanos	(60,000)	58,601
EX144	ALERT00421_S02268_A	Emergency response to flooding in Gatumba, Bujumbura Rural, Burundi	(132,025)	130,391
EX145		Advancing GBV Innovations Call	(99,991)	27,566
OX120	ES/P010873/1	Research capacity building and knowledge generation to support preparedness and response to humanitarian crises and epidemics	(111,036)	68,907
OX139		Preventing Violence Against Children in and around schools in Nyarugusu Refugee Camp - Qualitative Study	(22,038)	112,891

Irish Aid Trustees' Certificate of Assurance

This certificate of assurance is furnished in terms of the requirements of the Irish Department of Public Expenditure and Reform in respect of Grants from the Exchequer Funds. In this regard the trustees confirm that the public money granted was used on accordance with the terms and conditions of the grant.

Grantor: Minister for Foreign affairs and Trade

Name of the grant: IRC - Irish Aid Strategic Partnership

Contract Number: HQHUM/2020/InternationalRescueCommittee

Purpose of the grant: Responding to GBV in Acute Emergencies and Protracted Humanitarian Crises (2019-2021).

Amount and term of grant: €1,500,000 from 1 January 2020 to 31 December 2020 (2019 - €1,500,000, including €325,000 Emergency Response funding from Irish Aid).

Reconciliation of amounts received, expended and deferred as per table below.		
	EUR	GBP
Income received in the current year	1,500,000	1,340,984
Deferred to following year	(550,501)	(451,857)
Accrued from following year	163,024	148,514
Income recognised in the current year	1,168,519	1,037,641
Unrealised exchange rate difference	(55,996)	—

Notes to the financial statements Year to 30 September 2020

20 Acknowledgement of donor contributions to charitable activities (continued)

The income recognised in the current year in the table above relates only to the expenditure for contract IRC **HQHUM/2010**. Total Irish Aid income recognised in note 2 on page 62 of £2,396,119 (2019 - £2,872,000) includes other projects that were also active in the year.

The State's investment is protected and will not be used as security for any other activity without prior consultation with the parent Department and sanction of DPER. The grant is restricted for the project with contract number IRC HQHUM/2020.

The Trustees confirm that we are compliant with relevant Tax Clearance Circulars, including Circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Type Payments'.

The number of employees who earned €60,000 per annum or more (including taxable benefits but excluding pension contributions) during the year was as follows:

	2020	2019
€60,001 - €70,000	9	13
€70,001 - €80,000	8	6
€80,001 - €90,000	4	1
€90,001 - €100,000	5	1
€100,001 - €110,000	7	1
€110,001 - €120,000	1	1
€120,001 - €130,000	1	—
€160,001 - €170,000	—	1
€170,001 - €180,000	—	1
€180,001 - €190,000	1	—

During the year, total employer pension contributions were € 342,412 (2019 - €313,139).

Notes to the financial statements Year to 30 September 2020

20 Acknowledgement of donor contributions to charitable activities (continued)

Minister for Foreign Affairs and Trade as represented by Irish Aid in Liberia

We acknowledge the following funding was received from Irish Aid in Sierra Leone and Liberia for the following programmes:

Country	Contract	Project	Value
Liberia	LIB.IRC.2019.01	Raising Voices 2020	€ 600,000
Sierra Leone	SLE.IRC.2019.02	Improving the Availability of quality and free health care for survivors of gender-based violence (Year 3)	€ 600,000
Sierra Leone		16 Days of Activism Workshop Against Gender Based Violence in Sierra Leone	SLL 32,451,000
Sierra Leone	SLE.IRC.2020.01	Adolescent Girls Empowerment and Protection Project Year 2 (AGEPP)	€ 642,324

The Catholic Agency for Overseas Development

We acknowledge receipt of £162,000 from the Catholic Agency for Overseas Development in the period 1 October 2019 to 30 September 2020 (2019 - £610,453) for the projects below:

Emergency Humanitarian Assistance for Food Insecure Households in Abyan governorate £162,000 (2019 - £130,453).

Income recognised in Note 2 on page 62 of £2,396,119 differs from income received due to income deferred to future periods in accordance with IRC UK's income recognition policy on page 58.

Swedish International Development Cooperation Agency

We acknowledge receipt of \$17,023,793 from Sida in the period 1 October 2019 to 30 September 2020 (2019 - \$14,175,267) for year 1 of the IRC's fourth, three-year Humanitarian Framework Agreement (HFAIV 2018-2021).

Reconciliation of amounts received, expended and deferred as per table below.		
	USD	GBP
Income received in the current year	17,023,793	13,669,411
Deferred to following year	(10,851,167)	(8,799,62)
Accrued from following year	754,876	586,494
Income recognised in the current year	6,974,803	5,456,281
Unrealised exchange rate difference	(47,301)	—

Additional income from Sida of £10,634,906 was recognised in the period 1 October 2019 to 30 September 2020, having been received prior to 1 October 2019 and deferred.