Cover image: Domitila Kaliya, a Congolese refugee, sews dresses with other women in her shared workplace in Kampala, Uganda. She started her own clothing business after joining an IRC Village Savings & Loan Association.

This page: Safiah Abu Sharef, one of the midwives of the IRC’s health clinic in Zaatari camp in Jordan, checks in on her patients.

The trustees present their statutory report together with the financial statements of International Rescue Committee, UK (‘IRC-UK’) for the year ended 30 September 2018 (FY 2018).

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; and associated agencies and offices worldwide. Collectively, these agencies make up the network referred to as the International Rescue Committee (‘IRC’).

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 (Strategic Report and Director’s Report) Regulations 2013’.

The financial statements have been prepared in accordance with the accounting policies set out on pages 44 to 48 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), effective for accounting periods commencing 1 January 2015 or later.

Company Limited by Guarantee. Registration Number 3458056 (England and Wales)
Charity registration number 1065972
A Letter from the Executive Director

Dear Friends,

As many of the world’s most powerful governments have continued to turn inward and human-made global crises have further deteriorated, the IRC has stepped up to respond in an increasingly strained humanitarian system. While immediate challenges to our clients remain severe, the long-term impacts of conflict threaten to leave the world’s most vulnerable behind.

In Yemen and Syria, we entered yet another year of emergency response for two of the world’s worst humanitarian crises. In Bangladesh, we scaled our lifesaving assistance for the nearly one million Rohingya refugees facing an uncertain future. And in the central Mediterranean, we worked to reduce death and suffering for those fleeing conflict, disaster and extreme poverty from Africa and the Middle East.

This year once again saw an increase in the number of people displaced globally to over 68 million, with one in 50 people trapped in a humanitarian crisis somewhere in the world. The majority of those displaced continue to be women and girls, and over half are children. In Europe, disagreement on how to respond to the global refugee and migration crisis not only threatens to undermine EU cooperation, but also results directly in worsening outcomes for those forced to flee their homes. The IRC has continued to lead efforts towards an inclusive European refugee resettlement policy, which is crucial if better managed migration is to become a reality.

While the number of people seeking asylum in Europe has decreased, the scale of emergencies forcing people to flee their homes has magnified. European donors have been generous in providing aid to these settings, but the international community as a whole has so far failed to ensure de-escalation of conflict in a number of long running crises.

In Yemen, for example, 12 million people are at risk of starvation in what the United Nations has deemed the world’s worst humanitarian emergency. The IRC began work in Yemen in 2012. We continue to provide lifesaving food, economic support and healthcare to the Yemeni people. We have also mobilised resources to push for a ceasefire to the conflict— but without international political action to end the violence, our work is not yet complete.

As we often work with communities at their most vulnerable, in 2018 the IRC renewed our standing commitment to safeguarding our clients.

The IRC is determined to create a culture of zero tolerance of sexual harassment, exploitation and abuse in our workplace and in our programmes— as well as a safe environment for anonymous reporting. We will protect our beneficiaries and staff through prevention and, where misconduct is alleged, address it without fear or favour.

In 2018, we furthered this effort through our commitments alongside partners at the Department for International Development (DFID) Safeguarding Summit. We have also created a dedicated Board Safeguarding Committee charged with maintaining oversight of our safeguarding prevention and response work.

We have operated Village Savings and Loans Associations to encourage peer-to-peer lending amongst women in their communities and have championed the role of women in designing humanitarian programmes themselves.

We have partnered with Citi through the Citi Foundation on a landmark project to train youth across Africa and the Middle East to acquire job skills to then be able to support themselves and their families. Above all we believe humanitarian aid may help people survive a crisis, but we need to think about helping people to recover and thrive without aid in the long term.

With great sadness, we must also honour our IRC colleagues who tragically lost their lives working in pursuit of our common humanity. Abdulqadir Saeed Al-Ghafri, who leaves behind a wife and four children, was killed in an explosion outside of the IRC livelihoods centre in Syria where he worked.

However, most importantly we recognise the value of changing the culture in many places we work, where women and girls are not in themselves vulnerable, but are put into vulnerable situations. We know the work is far from complete, and we will continue our focus on safeguarding relentlessly in the years to come.

Throughout the year, we continued to speak out on behalf of the most vulnerable and marginalised and push for better recognition of the rights and long-term needs of people caught in conflict. At the United Nations General Assembly, we revealed that the vast majority of fragile or conflict-affected countries are significantly off track in meeting the Sustainable Development Goals, likely leaving millions behind in the drive towards a world without extreme poverty. In seeking solutions to this, we believe in the role of women in achieving positive outcomes not just for themselves, but for their societies.

We have continued our focus on gender throughout our work to ensure women and girls not only survive crisis, but are also empowered in their communities to be leaders.

Sanj Srikanthan
Senior Vice President, Europe, and Executive Director, International Rescue Committee, UK

Opposite, top: A family at an IRC/ACF nutrition stabilisation centre in Cox’s Bazaar District, Bangladesh.

Opposite, below: An IRC mobile health clinic in the Middle East.

Mohamoud Sheik Nur, who was killed in a motor vehicle incident in Ethiopia, leaves behind a wife and four children. And Farezullah Noori, who leaves behind four children under the age of nine, was killed in an attack on the Ministry of Refugees and Repatriations in Afghanistan. I remain awed of the dedication and tireless work of my colleagues in the field who take the risks we are increasingly forced to take in the delivery of lifesaving humanitarian aid, and tragically sometimes pay the ultimate price.

Their work this year was only made possible due to your immense generosity, and it is with your support that we will continue our work on behalf of the world’s most vulnerable. On behalf of the Board and my colleagues in Europe and across the globe, thank you for your support for our mission, one that believes in the fundamental value of human life and the immense resilience, potential and agency of every human being.
A Letter from Sadiya Hamza

Dear IRC supporters,

I would like to share with you my experiences of the IRC’s work.

Do you know what I mean by exclusive breastfeeding?

If you’re a parent, perhaps you do. Not long ago my answer to this question would have been no. But learning about exclusive breastfeeding has changed the health of my youngest child Mustapha and many other children in my community.

I come from a village in Michika, northeast Nigeria. All year round the weather is very hot; and like most people here, I believed that my baby would be thirsty and did not think my breast milk would be enough to sustain him.

One day, I attended a gathering in my village with people from the International Rescue Committee, and they told us about the benefits of breastfeeding. I found out that giving my baby water is dangerous as it may not be clean and spreads disease. I learnt about exclusive breastfeeding—when you give your baby only breast milk from birth to six months, with no water and no solids—and that my breast milk naturally contains water.

My mother-in-law was very sceptical, and she begged me to give Mustapha water, but I was determined to try exclusive breastfeeding.

I have four children. With the first three I followed the traditional practice of giving them water when they were born. They were often sick with stomach aches and other problems. But Mustapha is never sick! He is bouncy!

Once Mustapha reached six months old even my mother-in-law saw that I was doing the right thing. She told me, “Look at your boy, he’s not getting sick at all!” She even told her own daughter to breastfeed exclusively.

I am now part of the IRC’s mother-to-mother support group, going to remote areas to share my experience with other mothers.

I tell them, “Inside the breast there is everything your baby needs!” Since the International Rescue Committee arrived, the health of our children has improved.

I’m very happy with the way I’m raising my children. I want them to grow up well, go to school and get a small job. If they can earn enough money to buy me a large tub of Buon Vita chocolate powder, well, then I’ll be happy when I’m old!

Thank you for your support,
Sadiya

Each year, the IRC globally helps millions of people to survive and thrive in communities new and old. In Nigeria, the IRC provides vital support to people struggling to overcome a daunting combination of poverty, natural disaster and conflict.

Sadiya had to flee her home in 2014 when armed men occupied her village. She was nine months pregnant with her third child, Aisha, and gave birth in a stranger’s house whilst on the run.

Since returning home she has become an advocate for the IRC’s nutrition programme funded by European Union Emergency Trust Fund for Africa.

She’s spreading the word about the importance of exclusive breastfeeding in combating malnutrition, referring mothers to local IRC-supported maternity clinics, explaining the importance of vaccinations and screening young children for malnutrition.

She is a force of nature and an inspiring voice for change in her community. Her letter exemplifies the spirit and resilience of our clients, and we are proud to work with people like Sadiya each and every day.
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 resilient 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 from a local to global level.

Our strategy defines success as the number of people who see improvement 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

Given our duty to protect our clients and staff, in 2018, we renewed our commitment to safeguarding throughout our organisation.

We strengthened our safeguarding structures by creating dedicated staff positions and organisational review bodies, enhancing our policies and undergoing external auditing of our safeguarding procedures.

This report demonstrates IRC-UK’s achievements in service to our clients this year, highlighting our commitment to ensure no one is left behind.

Crisis Watch 2018 – the global picture

- 68.5m people worldwide are displaced
- The majority of those displaced are women and girls
- Half of people displaced are children
- 25.4m people are refugees
- Over 30 people are forced to flee their home every minute
- 1 in 50 people are found in some form of humanitarian crisis
- 152m people caught in crisis need humanitarian assistance
- 12/15 top refugee-hosting countries are themselves considered fragile
- 152m people are refugees
- 68.5m people worldwide are displaced
- 25.4m people are refugees
- 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

Opposite page: Storm clouds gather over Kutupalong Refugee Camp in Bangladesh, home to some 700,000 Rohingya refugees who have fled Myanmar since August 2017.

Left: Thou Deng Akuei with his sister at their home in Panthou, South Sudan. Thou is a 7-month-old boy who was recently discharged from the IRC’s Panthou primary health care and stabilisation centre. The centre supports children to overcome acute malnutrition.
The people of Yemen are enduring the worst humanitarian crisis of our time, with 12 million people on the brink of starvation.

Nearly four years of conflict have left the country’s critical civilian and economic infrastructure in ruins and the majority of Yemenis without food, clean water and healthcare.

Today, three quarters of Yemenis need emergency humanitarian assistance.

The IRC has continued to call for an immediate cessation of hostilities, steps to better protect civilians and the services they need to survive from attack, and an end to restrictions imposed by all parties to the conflict that prevent lifesaving supplies from getting to those most in need.

"The world urgently needs a wake-up call on Yemen and a new strategy to prevent the suffering of civilians," said Frank McManus, IRC’s Yemen Country Director. "It is far past time the international backers of this war use their influence to stop the suffering of the Yemeni people."

The IRC globally is responding with emergency humanitarian assistance.

To combat the deadly outbreak of cholera, the IRC repaired and sanitised water sources for over 78,000 people. Further, we rehabilitated toilets in Yemeni schools and ensured that girls could access them safely.

2018 was the conflict’s deadliest year for civilians, including the bombing of a school bus killing dozens of children.

An IRC-supported health clinic in Hodeidah was damaged by an airstrike. IRC-UK has stepped up our advocacy at home and abroad, pushing for a reset of UK policy on Yemen to end military and diplomatic support to the Saudi-led coalition and encourage the UK to lead immediate UN Security Council action.

Alongside sustained parliamentary advocacy, we launched a report setting out the devastating impact the war has had on Yemen’s public services—ultimately leading to their collapse and impacting the health and livelihoods of millions of civilians. With 9.8 million Yemeni people, especially women and girls, lacking access to lifesaving health services, the IRC helped to drive international attention towards a crisis too often forgotten.

Despite the extreme humanitarian need, Yemen has been difficult to keep in the public eye. To combat this, IRC spokespeople have appeared frequently in the media to help keep political and public attention focused on the humanitarian need and our proposed solutions.

We also launched an online petition that gained 15,000 signatures in a week, demonstrating a welcome increase in public awareness of the impact the war is having on civilians.

Sarah Abdulhakim Shamsan, IRC nutritional manager for clinics in Sana’a and Hodeidah, faces the grim realities of the humanitarian crisis in Yemen every day.

She oversees the screening of children under 5 years old for malnutrition. She also consults with pregnant and nursing mothers about the importance of breast-feeding and their babies’ nutritional needs.

"Why? Because I cannot stop my life and wait for this war to end. Now I am wondering, OK, if I am having a baby, how is his life going to be?"

Seeing severely malnourished children recover fills Sarah with pride and hope. At the same time, she is highly aware of the dangers and risks involved in bringing up a child in Yemen. Most families cannot afford to feed their children, so even ‘cured’ babies often return to the clinics.

"We don’t want to hear bombing or shooting—we just want peace," says Sarah.
Just shy of one million Rohingya refugees now call the world’s largest refugee camp, Kutupalong, home in Bangladesh.

Fleeing decades of oppression and extreme violence in neighbouring Myanmar, the Rohingya are considered by many to be the most persecuted group on Earth. Over half of the Rohingya refugees are women and children, and nearly one-fifth are Rohingya refugees are single mothers.

Having escaped unimaginable violence, the refugees now live in temporary shelters in extremely crowded and dangerous conditions where health, nutrition and extreme poverty remain at crisis levels. The Rohingya displacement has also had a severe impact on the host community, with mass deforestation and reported depression of local wages.

Following registration with the Government of Bangladesh in March of 2018, the IRC scaled up our emergency assistance, reaching over 68,000 clients with lifesaving health and protection programming.

WE PROVIDED REPRODUCTIVE HEALTH AND GIRLS SUPPORT SERVICES ACROSS 19 WOMEN FRIENDLY SPACES

“A year on from the start of the violence that forced Rohingyas to flee their homes in Myanmar, conditions for this population remain dire,” said Manish Kumar Agrawal, IRC’s Bangladesh Country Director. “The trauma amongst the refugee population—especially for women and children—is among the worst the International Rescue Committee has ever seen.”

The IRC and our partners provided gender-based violence recovery services across 20 health facilities, as well as reproductive health and adolescent girls support across 19 women friendly spaces. Through our five mobile medical teams and six health facilities, we further provided health and protection services to both refugees and host communities throughout the monsoon season.

In Myanmar itself, the IRC has been delivering services to Rohingya and ethnic Rakhine communities for a decade.

Since the August 2017 violence, we have continued services across central and northern Rakhine, delivering health care, supporting community development projects and advocating for efforts to improve conditions for all communities in the state.

In Europe, we worked with governments and parliamentarians across the UK and EU to keep a focus on the crisis. During the Commonwealth Heads of Government meeting in London, at which the crisis was not on the agenda, our work helped to increase pressure on Heads of Government to discuss the crisis, which was ultimately included in the final communiqué.

At the onset of Bangladesh’s monsoon season in June, IRC President David Miliband visited Cox’s Bazar and met with IRC’s clients as well as senior international and government officials.

His visit was covered by media across the UK and Europe, and the IRC used the opportunity to highlight the severity of the crisis with UK and EU policymakers.

The IRC continued to build our network in UK and European Parliaments, with briefings to cross-party groups of MEPs and Parliamentary Groups in the UK. We also facilitated a field visit for UK MP Rushanara Ali who is the UK’s Trade Envoy to Bangladesh and an outspoken advocate on behalf of the Rohingya for many years.

In July, we co-hosted a high-level roundtable on the crisis with the Overseas Development Institute (ODI). The roundtable was attended by actors including DFID, the Foreign & Commonwealth Office (FCO), UN Refugee Agency (UNHCR), Asian Development Bank, Sida and Rohingya rights groups to analyse and discuss the role of regional actors in a long-term response. The discussion was recognised by UNHCR as a key event supporting their own approach to the crisis. We have now secured funding to continue our partnership with the ODI to conduct research in Bangladesh on the long-term aspirations of Rohingya refugees to inform a second high-level roundtable.

Shahera’s story

At four days old, he didn’t yet have a name or a birth certificate. The young Rohingya baby boy embarked on a life already more challenging than most—born an unregistered refugee in the world’s biggest refugee camp.

The baby was cradled in his mother’s arms as they waited for his first check-up at a health centre supported by the IRC. “This is the first time I have given birth in a health facility,” said Shahera, who has four other children.

Every day around 60 babies are reportedly born in Kutupalong refugee camp in Bangladesh. An estimated 60 percent of mothers in the camp give birth inside their makeshift homes rather than in health centres, meaning they don’t have access to medicine and are at risk of complications.

Shahera and her husband were grateful for the care and nurturing that would have been otherwise unavailable. “I got strong within two days, but this would not have been possible at home,” said Shahera. “I could not afford all the things I need and there would be no one there to take care of me.”
As the war in Syria extends into its eighth year, conditions remain dire for the Syrian people.

13 million people need humanitarian assistance. The country has seen attacks on homes, schools and hospitals—including IRC-supported facilities—in a pattern of widespread destruction of lifesaving civilian infrastructure.

In the Northeast, we were one of the largest international nongovernmental organisations providing humanitarian assistance. Our teams delivered medical care, psychosocial support and economic support through skills trainings and entrepreneurial grants to affected communities.

In the Northwest, we provided emergency medical care, child protection, cash assistance and vocational support to those in and around Idlib. A 2017 IRC survey found only half of people living in Idlib had enough food to eat each day, and one in five families had to support someone with a disability or chronic illness.

As the possibility for a Syrian government advance on Idlib mounted, the IRC joined with other humanitarian agencies to call on world powers to avoid humanitarian catastrophe.

In September, Turkey and Russia reached a deal sparing the three counties of Afrin, which were swiftly occupied by Turkey. The agreement was only temporary, and military operations start, many hundreds of thousands will struggle to get the help they will so badly need," said Lorraine Bramwell, IRC Syria Country Director.

The IRC also took our concerns on the international response and advocated on behalf of our clients at the Second Brussels Conference on Syria. Through extensive lobbying efforts with key EU stakeholders, we were able to push for more meaningful NGO participation in conference preparations and proceedings.

We successfully advocated for the conference to be utilised to support Syrian refugees in the region and long-term resilience efforts inside Syria. We also worked to ensure that no Syrian refugee would be forced back to Syria, and that the EU joined NGOs in calling for increased humanitarian access.

"Though we are prepared to respond to any emergency, if this deal falls short and military operations start, many thousands of refugees will struggle to get the help they will so badly need," said Lorraine Bramwell, IRC Syria Country Director.

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The IRC’s work in Europe began in 2015 in response to the more than one million refugees and migrants arriving on European soil.

While migration to Europe has decreased, challenges remain in providing adequate reception to those who do arrive, integrating those who have made the journey and making routes safer for refugees and migrants desperate trying to reach European shores.

In July, the IRC published a report on the dangers of the Central Mediterranean route, stretching from sub-Saharan Africa to Italy. People moving along this route experience severe human rights protections, including exploitation and abuse at the hands of smugglers and security services. We used our findings, along with our report on integration in Europe, to influence policy and raise public awareness at the height of the EU debate on migration and asylum in 2018.

In response, thanks to the support of DFID, the IRC began a Mediterranean Mixed-Migration programme in partnership with the Danish Refugee Council and Start Fund. The programme, covering Mali, Niger and Libya, will work to make migration safer and more orderly, resulting in fewer deaths and less suffering along the route. The IRC will be leading the advocacy component of the programme in light of our networks and access to European decision makers.

In Greece, we work with asylum seekers to provide mental healthcare in the face of not only the trauma they have fled, but also the unacceptable conditions in which they now live. The IRC rang the alarm with a report on the appalling mental health conditions of asylum seekers at Moria, the reception and identification centre of Lesvos. 30 percent of those interviewed had attempted suicide, while 55 percent had considered attempting suicide. We used these findings to put forward recommendations to relieve suffering on the Greek government, EU leaders and key donors, and to refocus media attention on the situation in Moria.

To combat this mental health epidemic, the IRC mobilised mental health and psychosocial support teams on the islands of Lesvos and Chios. We have provided services to 300 people, many of whom are survivors of torture and/ or gender-based violence.
Our approach

At the IRC, we define success in terms of measurable, positive changes in people’s lives, across the areas of health, economic wellbeing, safety, education and power.

Across all five areas, we also prioritise narrowing the gap between men and women and boys and girls.

Our five outcome areas are broken down into 32 outcomes, representing the specific changes we seek to make. In every country where the IRC works, country programmes have developed Strategy Action Plans which prioritise the outcomes we are working towards in that context. These plans lay out our vision for where we want to work, whom we want to serve, the ways we want to make a difference and how we can deliver the most impact.

Defining success in relation to outcomes means that everything we do drives toward positive change in people’s lives.

We do this, our programmes must have four key ingredients. They must be:

1. Based on the best available evidence;
2. Adapted to context;
3. Responsive to client needs and preferences; and
4. Continuously learning and improving, by measuring what we do, generating evidence and acting on what we learn.

Back My Business: Citi Foundation

To this aim, in partnership with Citi through the Citi Foundation, the IRC is providing business and entrepreneurship training to 990 young refugees across Athens (Greece), Amman (Jordan) and Yola (Nigeria). Focused on 16 to 30-year-olds, each entrepreneur is taking part in an apprentice-style business programme, receiving mentoring, training and acquiring knowledge about the needs of the local market. The business plans deemed most likely to succeed by a panel of entrepreneurs and financiers receive seed funding to kick-start their enterprise. Those not funded are introduced to mentors and other resources.

Brandee McHale, Head, Corporate Citizenship, Citi and President, Citi Foundation said, “Refugees contribute to the vibrancy of our urban centres. If cities are going to unlock their economic potential, it will take combining the expertise of private and nonprofit sectors to reach vulnerable refugees — many who are under the age of 25 — with the tools and knowledge they need to set up their own businesses.”

The humanitarian landscape is changing. Predominantly, refugees and internally displaced people (IDPs) now settle in cities over camps.

In fact, 60% of the world’s refugees and 80% of IDPs now live in urban areas. New arrivals set upon finding work, but unemployment in host countries is often already high. This can lead to tensions within host communities.

To counter this, we believe we need to collectively boost job opportunities while encouraging governments to end policies that restrict the work of refugees, stalling the economy for everyone.

The IRC is working to help refugees take back control of their lives. This is why the IRC has continued to make the case for cash relief and our cash programming over the last year.

In June, the IRC presented ‘Seven Steps to Scaling Cash Relief: Driving Outcomes and Efficiencies’ at the Grand Bargain cash workstream plenary meeting in Rome.

We also presented with USAID on the Cost Efficiency and Effectiveness workstream and facilitated a session on next steps for cash sector reform.

As part of our innovative cash programming, for example, the IRC continued to distribute DFID-funded assistance to conflict-affected households in Iraq. In particular, the IRC focused on the internally displaced and host communities in Anbar, Kirkuk and Nineveh governates.

Cash relief

Cash relief is one of the most efficient and effective forms of aid for people struggling to survive in times of crisis. Cash meets the daily needs of refugees and supports people to take back control of their lives. This is why the IRC has continued to make the case for cash relief and our cash programming over the last year.

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Below: “Food can connect people.” Moussa, pictured here in Athens, believes that eating together can help to open minds.

Above, right: Moussa’s friends particularly like his plantain – they’ve inspired him to keep cooking.

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We also presented with USAID on the Cost Efficiency and Effectiveness workstream and facilitated a session on next steps for cash sector reform.

As part of our innovative cash programming, for example, the IRC continued to distribute DFID-funded assistance to conflict-affected households in Iraq. In particular, the IRC focused on the internally displaced and host communities in Anbar, Kirkuk and Nineveh governates.
Women and girls are the worst affected by conflict and disaster, but their needs often remain unmet by the humanitarian and development systems. Whether through violence, discrimination or disempowerment, women are regularly left on the margins of their communities and at highest risk when displaced. This threatens to leave women and girls behind in the drive towards the Sustainable Development Goals (SDGs).

The IRC has long recognised the need to speak out on behalf of marginalised and vulnerable women and girls and push for better recognition of their specific needs in humanitarian response and long-term development work.

Through a mix of programming expertise and global-level advocacy, we have continued to put women and girls front and centre in our work. For example, in Lebanon, where Syrian refugee women and girls are especially vulnerable to intimate partner violence, early marriage and other forms of gender-based violence (GBV), the IRC is taking a multi-faceted approach to protection programming by focussing on empowerment. In partnership with the Saïd Foundation and through informal education, apprenticeship opportunities, case management and psychosocial support, we have been able to give girls the tools they need to grow and learn safely.

We further trained 50 educators to identify and refer gender-based violence cases. By creating multiple access points at which a child can seek or be offered help, we are creating a safer environment for girls and for the whole community.

One participant from a women and girls centre in Arsal said, “I now have hope, persistence and determination. What is most important to me now is going back to Syria and supporting the people there, particularly girls in need.”

In June, IRC-UK’s Executive Director Sanjayan Srikanthan spoke on the need for gender-based violence prevention in emergencies and opportunities for more effective response at European Development Days, Europe’s leading forum on development. Part of a high-level panel, he was joined by Christos Stylianides, European Commissioner for Humanitarian Aid and Crisis Management, and Linda McAvan, Chair of the International Development Committee of European Parliament.

In July, the IRC also spoke about the specific needs of girls in crises alongside the Swedish State Secretary for Foreign Affairs at Almedalen, an influential Swedish political festival.

Sweden’s trailblazing feminist foreign policy has helped raise the bar internationally for ensuring decisions that affect women and girls are taken with their needs in mind and with their participation.

Opposite: Domitila Kalya, a Congolese refugee, sews dresses in her shared workspace in Kampala, Uganda. She started her own clothing business after joining an IRC Village Savings & Loan Association.

Right: Dalal, an 18-year-old Syrian refugee who has been living in Lebanon for six years, with her 10-month-old-daughter, Tasnim, in a tented settlement in Akkar, Lebanon. In partnership with the Saïd Foundation, the IRC offers safe spaces for women and adolescent girls to support one another.

Our approach: Women and girls
Standing up for our clients

SDG Progress: Fragility, Crisis and Leaving No One Behind

Up to 82% of fragile and conflict-affected states—more than 4 in 5—are off track to achieve Sustainable Development Goal (SDG) targets. As revealed by our flagship joint report with the Overseas Development Institute (ODI) in 2018, this analysis shows that millions of people caught in crisis, many of whom the IRC works with every day, are being left behind.

Failure to act now means that the Sustainable Development Goals (SDGs) will not be met, undermining the credibility of the international community and leaving millions to die unnecessarily.

2019 is therefore the moment to review progress and revise the international community’s strategy before it is too late.

IRC’s President and CEO David Miliband launched our report at a high-level event on the margins of the UN General Assembly. The event included a film by Richard Curtis (Notting Hill, Love Actually) highlighting the threat conflict and fragility pose to the SDGs. The IRC was also spoke at the Bill and Melinda Gates Foundation’s Goalkeepers event, bringing together philanthropists, activists and humanitarians to drive SDG progress and accountability.

The report lays out five recommendations to ensure people in crisis and other marginalised groups are prioritised in SDG implementation. The report was covered in a variety of print media in the US and UK.

Together for Refugees

Together for Refugees, a campaign in partnership with Ben & Jerry’s, peaked in March 2018 with a 50,000-signature petition handed in to embassies across six European cities.

The campaign called for an ambitious commitment to refugee resettlement through the EU’s proposed Union Resettlement Framework.

Throughout the year, the campaign took a number of innovative actions toward mobilising our base. These included a UK-wide tour with an ice-cream van, a number of online actions, and an installation outside the European Parliament that saw everyday items—representing the goals and aspirations of refugees such as education and family—frozen in a giant block of ice, out of reach to those whose lives have been left in limbo while awaiting decisions about their fate.

In June, the IRC was invited by lead European negotiators to assist in drafting compromise amendments to the proposed legislation.

Ultimately, the technical agreement reached by negotiators has not yet been approved by EU member state ambassadors, as a particularly fraught political environment drove some to adopt a more cautious stance on migration as a whole. However, we continue to work closely with key stakeholders in the negotiations to rally support for the adoption of the framework ahead of European elections next year.

The Stranger’s Case

To mark World Refugee Day, the IRC partnered with Shakespeare’s Globe Theatre in solidarity with all those who have fled conflict overseas. Refugees from Syria, Sierra Leone and South Sudan, alongside renowned actors including Kim Cattrall and Lena Headey, performed Shakespeare’s speech ‘The Stranger’s Case.’ From Sir Thomas More, the speech is a call for humanity that remains relevant today.

Filmed at the historic Shakespeare’s Globe Theatre, the piece was covered by national broadcast and print media as well as European press. The film garnered over two and a half million views online and saw engagement from IRC donors, partners and Members of UK Parliament.

“Shakespeare is our greatest humanitarian writer, then it is our humanitarian duty to respond to his own clarion call," said Michelle Terry, Artistic Director at the Globe.

“I’m so pleased we’ve been able to partner with the IRC to bring to life Shakespeare’s appeal to our ‘mountainish inhumanity’, in a rallying cry for compassion and empathy which echoes from his century to ours.”

Above and below: Kim Cattrall (above) and Lena Headay (below) on set of The Stranger’s Case at Shakespeare’s Globe.

Business Refugee Action Network

Businesses have the power to transform the lives of refugees and our society’s attitudes towards them. The Business Refugee Action Network (BRAN) brings together European businesses to take action on the refugee crisis, supporting business opportunities and speaking up for refugees to both governments and the public.

The IRC came together with Virgin, Ben & Jerry’s, the Tent Partnership for Refugees and the B Team to establish BRAN in 2018. BRAN enhances the choices, opportunities and skills of refugees whose lives have been torn apart and livelihoods destroyed. BRAN helps companies hire refugees and develop the goods and services they need, whilst fostering innovation in refugee-focused business models.

BRAN draws on pilots such as the IRC and ODI joint study on how business partners in the gig economy can create job opportunities for refugees in Jordan, as well as on pilots the IRC is conducting with private sector partners in Germany, including Starbucks, Care.com and Intel.

Done well, supporting refugees can help business meet labour and skills shortages, grow new markets and enhance productivity through diverse work forces.

With the right support and right opportunities, refugees can re-establish and grow their careers while building and planning for their futures.
Thanks to our committed and generous supporters, the IRC-UK private fundraising team experienced significant income growth again this year.

Individuals, companies, trusts and foundations and other organisations enabled us to respond to more of the world’s worst humanitarian crises by donating a total of £7,412,004.

This is represented in the accounts by £5.8 million of income from donations this year.

Our private donors are essential in enabling us to provide a better response to those who need it most. We have forged unique partnerships with many of our supporters, working with them to implement transformational programmes from early childhood education for Syrian refugees in Lebanon to healthcare and nutrition for children in refugee camps in Kenya.

The vital unrestricted income raised from the general public and philanthropists has also helped us to reach more people more quickly, improve our programmes through evidence and innovation, and build better systems that enable our staff to focus on high-impact programmes for refugees.

The IRC was mentioned more than 1,000 times across top tier print and online media throughout the UK and Europe in 2018.

The IRC fundraising team named a Fundraising Charity of the Year 2018

The UK private fundraising team entered the National Fundraising Awards competition in the category for charities with income of £5 million or more for the award recognising considerable fundraising success through teamwork.

Described as the “Oscars for Fundraising”, the National Fundraising Awards are a prestigious annual event organised by the Institute of Fundraising. These are the only awards in the UK charity sector to recognise and reward fundraising excellence and best practice.

Twenty-nine charities entered the competition in this category and the judges commented that the standard of nominations received this year had been particularly high.

This achievement is a testament to the dedication, passion and teamwork of all of the members of the private fundraising team working alongside the Communications, Advocacy and Programmes teams to help grow our income and support the work of the IRC.

We further mobilised 49,000 people with our digital campaigns: through petitions, pledges and other actions to stand with refugees and people in crisis. We are grateful to all of our digital supporters for making their voice heard.

Support for our work

We would like to extend our sincere gratitude to the trusts, foundations, companies, organisations and individual donors that made our work possible in 2018. Their support continues to enable our response to those affected by disaster and conflict across the globe.

Trusts, foundations and companies

Asfari Foundation
Ben & Jerry’s
Bernard van Leer Foundation
Citi Foundation
Comic Relief
Genesis Prize Foundation
Green Room Charitable Trust
Hands Up Foundation
India Trust
Levi Strauss & Co
Megan Vant Hoff Charitable Trust
Mistral Stiftung
Oak Foundation
Said Foundation
UBS Optimus Foundation
Vitol Foundation
RELX Group

Individual donors
Anita Mendiratta
Bill Winters
Francesco Garzarelli
James T. and Hiroko Sherwin
Rasha Mansouri Elmasry
Hassan Elmasry
Susan Gibson and Mark Bergman
and Hassan Elmasry
and Elena Ciallié
Bill Winters
Anita Mendiratta
Bill Winters
Anita Mendiratta
Rick Winter
The Ulrich Family

Organisations
Action Against Hunger &
The Children’s Investment Fund
Foundation, as part of
No Wasted Lives
Christian Blind Mission

Programmes teams to help grow our
income and support the work of the IRC.

Extending our reach

The Digital fundraising team launched a number of successful appeals over the last year, both raising awareness of our work and generating the vital funds we need to deliver it.

The Asfari Foundation pledged a generous match for our Syria appeal, marking the seventh anniversary of this devastating conflict in March. The appeal supported families who had fled their homes for refuge in Idlib, in Northwest Syria.

Our summer appeal focused on child survival, highlighting the need for health, nutrition and care for new mothers. In addition, we marked Ramadan with a new appeal enabling those here in the UK to support displaced people at this special time of year.

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The IRC-UK’s Awards Management Unit continued to strengthen our relationships with government donors and institutions in 2018.

In addition to supporting the lifesaving humanitarian work of the IRC, these partnerships allow collaboration in thought leadership on the humanitarian sector’s most pressing affairs. While we have continued to build on years of effective partnership with some of our largest donors, we have further pursued new European donors to diversify our funding base and establish similarly fruitful relationships over time.

Below: Athok Athian Nog carries water outside of her village in Panthou, South Sudan. Athok and her son were recently discharged from the IRC’s stabilisation centre in Panthou, South Sudan. The centre supports children to overcome acute malnutrition.

Below: Pharmacist Malak Shweqfeh works in the IRC Clinic in Zaatari camp. After patients are given prescriptions, they get the medicines from her pharmacy free of charge.

Support for our work: Institutional grant-funded activities

Asia – Bangladesh

In support of our emergency assistance to Rohingya refugees in Bangladesh, both DFID and ECHO committed funding for the first time to scale our response. DFID committed over £550,000 towards emergency health and protection programming, which the IRC used to establish additional mobile medical teams operating in camps in Cox’s Bazar. The teams provided lifesaving primary health consultations to the population, alongside service referrals for unaccompanied children and survivors of gender-based violence.

ECHO’s generous contribution of over €700,000 has also led to the expansion of our mobile medical teams alongside the creation of an additional IRC-operated women’s centre. These centres provide integrated sexual and reproductive health and gender-based violence services, including family planning and psychosocial support activities.

East Africa – Yemen

To combat the worsening humanitarian crisis in Yemen, the IRC continued our health, nutrition and water sanitation and hygiene programming for some of the most vulnerable people in Yemen.

The IRC implemented a €1.8 million ECHO award providing emergency programming throughout Al Dhale’e governorate in Southwestern Yemen.

The German Federal Foreign Office also contributed €1.35 million to our emergency response efforts, allowing the IRC to scale programming in key sectors including economic recovery and development and combating gender-based violence.

The IRC further secured over $1.2 million USD from our partners at the Swiss Agency for Development & Cooperation to combat Yemen’s cholera outbreak.

Middle East – Syria

The seventh year of the Syrian conflict continued to exacerbate humanitarian need. UN assessments indicate gender-based violence has affected over one quarter of the population, and over half the basic social infrastructure within the country has been damaged or destroyed. The extreme poverty rate has doubled, and 11 million people are in need of health assistance.

Last year, the IRC continued to implement a £47 million DFID programme focusing on health, protection and economic recovery and development for Syrian host communities and the internally displaced. By the end of June 2018, the IRC had reached 2,645 individuals benefitting from gender-based violence services, supported 46 health facilities providing 125,000 health consultations, and provided 966 cash vouchers to vulnerable households.

Institutional donors

Danida

Dutch Ministry of Foreign Affairs

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)

Irish Aid

Swedish International Development Cooperation Agency (Sida)

Swiss Agency for Development and Cooperation (SDC)

UK Department for International Development (DFID)

European Commission – Directorate-General for Humanitarian Aid and Civil Protection (ECHO)

Swedish International Development Cooperation Agency (Sida)

Swiss Agency for Development and Cooperation (SDC)

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Irish Aid

Swedish International Development Cooperation Agency (Sida)

Swiss Agency for Development and Cooperation (SDC)

UK Department for International Development (DFID)
Support for our work: Institutional grant-funded activities

**West Africa – Niger**

Niger has long been prone to political instability, chronic food insecurity and natural disaster. In recent years, Niger has also been increasingly affected by conflict and terrorist groups operating in neighbouring countries. Overall, the number of vulnerable people in dire need of humanitarian aid across Niger is close to 2.3 million. This includes approximately 140,000 migrants from sub-Saharan countries moving in dreadful conditions along the Central Mediterranean Route to Europe.

The IRC supports vulnerable Nigerien households, displaced people and refugees from neighbouring countries in sustaining and rebuilding their lives. In 2018, the IRC secured over €2.5 million from ECHO towards emergency shelter, protection and water sanitation activities in partnership with Action Against Hunger, Danish Refugee Council and ACTED. We distributed emergency shelter items to over 2,200 people and assisted an additional 18,000 with water procurement. We also worked with over 1,700 people on protection awareness and case management.

**Great Lakes – Burundi**

The IRC Burundi country office has been working in collaboration with the government and local population since 1996.

Working across sectors, the IRC’s programmes focus on improving the resilience of rural communities while also providing essential services to Congolese refugees residing in camps. An important focus over the past year has been the accompaniment and support of repatriating refugees to Burundi in their communities of return.

In 2018, the IRC globally secured €5 million in funding from KfW, a German Development Bank, for water system improvement and hygiene education in two provinces over three years. The EU has also funded a three-year resilience project for €3.3 million focusing on nutrition, social protection and environmental health.

**Europe – Greece**

While the number of people arriving to Greece has decreased in recent years, refugee movement has continued. Roughly 50,000 people crossed into Greece in 2018, and approximately 72,000 refugees remain in the country. The majority of these refugees have fled Syria, Iraq and Afghanistan; and more than half are women and children.

In 2018, a third of these refugees remained stuck on the island of their arrival for months on end, and many have been forced to live in overcrowded and dangerous conditions which exacerbate trauma and health concerns. Refugees on the Greek mainland live largely in urban settings, where many are unable to find work to support their families amidst a struggling Greek economy.

With funding from ECHO and the EU’s Directorate General of Justice, the IRC has responded with holistic protection programming to restore dignity, enhance physical and psychological security and reduce risk of harm to refugees. We have worked alongside Greek civil society and authorities to prevent and respond to gender-based violence and protect children, while enhancing service quality and access.

We have also worked with ECHO to limit water and sanitation-related health risks, adding more than 2,500 refugees and asylum seekers in Eleonas camp in Athens.

**Framework agreements & partnerships**

**Sida Humanitarian Framework Agreement**

In 2018, the IRC secured a new three-year Humanitarian Framework Agreement (HFA) from 2018-2021 with the Swedish International Development Cooperation Agency (Sida). Under this framework, the IRC secured funding for three new multi-year projects and received an additional allocation of over $15 million USD, including a Rapid Response Mechanism fund of over $2.3 million USD for sudden onset emergencies. The Humanitarian Framework Agreement (HFA IV) currently includes 14 countries providing lifesaving assistance in humanitarian crises. The framework also includes projects focused on methods development and capacity building in the areas of client responsiveness, cash and quality assurance and learning.

This iteration of the HFA also includes support for the Central African Republic, Cameroon and Nigeria to implement a new Programme-based Approach (PBA) to programming and funding. IRC’s PBA is an exciting, innovative pilot in which our teams will align work towards IRC strategic priority programming with increased donor flexibility during implementation, including around geographic area of intervention and chosen activities.

Working with Sida’s Peace and Human Security Unit, the IRC secured $4.1 million USD to deliver a three year conflict prevention and peacebuilding programme in the Democratic Republic of Congo (DRC) and Somalia. The IRC’s first ever award from Sida’s Peace and Human Security Unit, contributing to Sida’s Strategy for Sustainable Peace 2017-2020, is enabling us to diversify funding and extend our relationship with Sida beyond humanitarian response.

Through the programme, the IRC is 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. The programme includes a learning framework component through which the IRC and Sida will deepen our understanding of the role of peacebuilding in bridging the humanitarian-development divide.

**Irish Aid Strategic Partnership**

The IRC continued our work with Irish Aid through our Strategic Partnership for Gender-Based Violence in Emergencies 2017-18. The partnership has funded €1.1 million per year to gender-based violence preparedness and recovery work in Somalia, Kenya, Ethiopia and South Sudan and sudden-onset emergencies globally through a pre-positioned funding pot of €250,000 per year.

Above: IRC-supported volunteer Senwara stands in Kutupalong refugee camp. She spends her time encouraging women to visit the IRC-supported health centre and to give birth there.

Left: Adut Lual and her daughter, Elizabeth, at the IRC’s stabilisation centre in Panthou, South Sudan.
Governance, structure and management

Constitution
IRC-UK is constituted as a company limited by guarantee (Company Registration No 3486056) 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 our overall governance in accordance with the provisions of the Companies Act 2006 and Charities Act 2011.

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 exceptions are the IRC NY and Stichting Vluchteling (SV) representatives, who do not rotate off. During the year, the Board appointed three new trustees and four trustees retired in October 2018 after the year-end date.

The 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, this year meeting four times.

A typical year for a Board member includes the following:
- Attendance at three Board of Trustee meetings each year (2 half day and 1 full day);
- Attendance at committee meetings and at ad hoc groups convened for specific purposes;
- Attendance at staff or senior management meetings on an occasional basis;
- Attendance at events, e.g. public meetings, meetings with supporters/donors; and
- Occasional travel to IRC programmes with other trustees.

Organisation
The Board of Trustees delegates the day-to-day management of IRC-UK to a senior staff person with the title SVP Europe and Executive Director IRC-UK, who is not a director for the purposes of company law, and who reports to the Board of Trustees.

The SVP Europe and Executive Director IRC-UK, Sanjayan Srikanthan, works with a Senior Management Team (SMT), comprising Departmental Directors, who meet regularly to review organisational business. The SMT comprises:

- Mick Dyson  Senior Director of Finance and Operations (to 18 October 2018)
- Joanna Knowles  Interim Director of Finance and Operations (from 24 September 2018)
- Aska Pickering  Deputy Vice President Awards Management Unit
- Melanie Ward  Director of Policy and Advocacy (to 30 November 2018)
- Laura Kykke-Smith  Director of Communications
- Emma Bolton  Senior Director Europe Fundraising
- Sigrun Danielsson  Head of HR Europe (joined SMT 15 October 2018)

The trustees, the SVP Europe and Executive Director IRC-UK and the SMT are considered to be the key management personnel for the purposes of FRS102.

The Board guides the SVP Europe and Executive Director IRC-UK 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, and Nominations. These committees advise the SVP Europe and Executive Director IRC-UK 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 responsibility to advise the Board on whether the audit, risk management, safeguarding and control processes within IRC-UK (including those exercised by IRC NY in its delegated role as implementing partner) are effective (for details of the Risk Management Policy and Procedures see pages 33 to 36), 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
The remuneration of the SVP Europe and Executive Director IRC-UK 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 SVP Europe and Executive Director IRC-UK in September 2018 with adjustments effective 1 October 2018. The review is undertaken jointly by the Board of Trustees and the IRC NY President and CEO.

The remuneration of SMT is determined by the SVP Europe and Executive Director IRC-UK. 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 determined by the SMT who review salaries in September annually 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 the IRC-UK’s compensation package which has a ‘pay for performance’ philosophy. Pay increases are given based on the individual staff member’s performance review rating.
The SMT works via the Joint Negotiation Committee constituting of IRC-UK management and trade union representatives to negotiate and agree a pay award.

The following principles guided the annual pay award in FY 2018:

- The trade union had a negotiating role in the pay review and pay setting process, on behalf of their members and staff;
- Salary increases took into account RPI inflation and other published data and were applicable to all permanent staff and those on a fixed term contract employed on 30 September;
- Salary increases were tiered with staff on lower salaries receiving a higher percentage increase that those on higher salaries; this does not set a precedent for future negotiations;
- Staff who received a rating of ‘does not meet expectations’ did not receive a salary increase;
- Staff with a rating of ‘successfully meets expectation’ and higher received a merit based pay adjustment ranging from 0.5% to 2% depending on their performance rating; and
- Staff on performance improvement plans receive their pay award on successfully completing the improvement plan, backdated to 1 October.

In determining salaries for newly created positions IRC-UK sources external data for benchmarking purposes and intends to have a salary benchmark review bi-annually for every position in the organisation. To this end the IRC-UK collaborates with charities of similar size and purpose which operate in the UK market.

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 2018.

Communicating with staff
Management and staff negotiate and/or consult on terms and conditions of employment with the IRC-UK Trade Union representatives. There are many opportunities to also consult with team leaders and staff. All managers are expected to hold regular one-to-one meetings with their staff and regular all-staff meetings are held to keep staff informed.

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 their 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, IRC already had a strong commitment to preventing slavery and human trafficking within its supply chains incorporated into its policies and procedures. Following the enactment of the Modern Slavery Act 2015, IRC has sought to strengthen its 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 2018. 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. We are determined to protect our beneficiaries and staff from sexual exploitation and abuse and sexual harassment through prevention and, where misconduct is alleged, to address it without fear or favour.

Since 2003 a dedicated 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. For example, this year, the prevention of sexual misconduct is a particular focus of the IRC’s global ‘IRC Way’ training. The IRC Way 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 our three core values of Integrity, Service and Accountability, it includes IRC’s policies on important safeguarding issues and how to raise concerns of suspected misconduct.

We have also created both an IRC-UK Safeguarding Committee of the Board and a global IRC Safeguarding Taskforce. The Board Safeguarding Committee will maintain oversight of the IRC-UK’s policies and response concerning safeguarding issues. The Safeguarding Taskforce, with its global, cross-departmental membership, will pursue a unified organizational strategy to build upon our safeguarding initiatives in the years to come.

For more information, see the IRC’s commitment to safeguarding on our website.

Code of Fundraising Practice Statement
No professional fundraisers were used during the year. Three Commercial Participator Agreements were active in FY18: one with Unilever and two with Citibank N.A.. There are no failures to report on compliance with the Code of Fundraising Practice. IRC-UK received 8 complaints related to fundraising. These ranged from problems with processing donations to the broader nature of our work. They were responded to by our Supporter Care team in line with internal policy and all resolved to the complainant’s satisfaction.
Financial report for the year

The financial statements were prepared under Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) (FRS 102).

Total income in FY 2018 increased to £143.7 million (2017 - £142.6 million). This was due to a decrease in income from charitable activities to £137.8 million (2017 - £138.6 million) but more than offset by an increase in income from donations and legacies to £5.8 million (2017 - £4.0 million).

IRC-UK’s principal funding sources are:

- ECHO
  - £51.1 million (2017: £54.2 million)
- DFID
  - £47.3 million (2017: £59.7 million)
- Sida
  - £11.7 million (2017: £7.9 million)
- EuropeAid
  - £9 million (2017: £7.1 million)
- Dutch MFA
  - £3.7 million (2017: £0.6 million)
- Irish Aid
  - £2.3 million (2017: £1.5 million)
- DANIDA
  - £2.4 million (2017: £1.2 million)
- GIZ
  - £1.2 million (2017: £0.5 million)
- SDC
  - £1.2 million (2017: £1.7 million)
- Other
  - £7.3 million (2017: £2.2 million)

Full details can be found in the notes to the financial statements.

Investment policy

IRC-UK’s cash holdings, totalling £7.8 million as at 30 September 2018 (2017 - £15.1 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 Swedish Krona to United States Dollars for our Framework Agreement with Sweden and on United States Dollars to British Pounds for the remittances from IRC NY to cover IRC-UK’s core operating costs.

Reserves policy

Free reserves are the funds of the charity excluding the 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 strives to maintain free reserves equivalent to six months’ operating expenditure of the charity, defined as total support costs funded by unrestricted funds. Based on the results for the year, this target was met as at 30 September 2018 with the equivalent of six months of operating expenditure held in general 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 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 £2.8 million as at 30 September 2018 (2017 - £2.6 million), of which ENIL (2017: ENIL) is restricted funds. £22k (2017 - £82k) is tied up in fixed assets.

Free reserves therefore total £2.8 million (2017 - £2.5 million), which is in line with the reserves policy representing 6 months of unrestricted expenditure in FY 2018 (2017: 6.5 months).

Expenditure in the year to 30 September 2019 (FY 2019) is budgeted to increase compared to FY 2018 and free reserves are expected to decrease during the year. The trustees have approved the use of £350k of free reserves in FY 2019 to partly fund a one-off investment in new office premises in London, which may result in reserves falling below the required level. Should this happen, IRC-UK will endeavour to bring reserves back up to the required level in future years.

Restricted income for the year was £138 million (2017 - £138 million), and the restricted expenditure for the year was £138 million (2017 - £138 million), which leaves restricted fund balances carried forward unchanged at ENIL.

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 Board of Trustees has overall responsibility for the management and control of IRC-UK. The Board has mandated the Audit and Governance Committee to oversee the risk management framework and the effectiveness of the management of risk, to ensure key risks are reviewed and prioritised by the IRC-UK senior management team and established systems are in place to mitigate all significant risks.
Goverance and oversight of IRC NY field operations

The IRC-UK Board of Trustees fulfils its governance and oversight responsibilities of IRC field operations through controls, governance and reporting arrangements. The responsibility for compliance of IRC’s field offices, which implement the grants signed by IRC-UK, is transferred to IRC NY through Grant Implementation Agreements. These Agreements are in place for all grants contracted by IRC-UK and implemented by IRC NY.

The financial and management systems under which IRC programmes operate are subject to external review by auditors acting on behalf of funding partners, and internal review by the IRC Internal Audit team on a risk-based schedule.

IRC NY shares with IRC-UK all internal and external audit reports and all reports produced by the Ethics and Compliance Unit (ECU) impacting on European donors. IRC NY Internal Audit and ECU report to the IRC-UK Audit and Governance Committee three times per year.

IRC-UK and IRC NY finance teams conduct regular checks to ensure that the IRC-UK accounting system is fully up-to-date and reconciled.

The Awards Management Unit (AMU) is a global team with staff based in the UK office with a reporting line to the SVP Europe and Executive Director IRC-UK. AMU provides direct support and guidance to IRC field offices; instructing on donor compliance, providing training, advising on donor strategies and relations, overseeing the development of project proposals, reviewing all agreements with implementing partners, and reviewing all financial and technical reports.

IRC-UK is invited to participate in IRC NY Audit Committee meetings. The SVP Europe and Executive Director IRC-UK is a member of the IRC Leadership Board and correspondingly a staff member from IRC NY is a member of the IRC-UK Board of Trustees. IRC-UK is also represented on the IRC NY Risk and Compliance Committee, as well as other departmental steering committees and boards.

The SVP Europe and Executive Director IRC-UK reports to the Chairman of the IRC-UK Board and the President and CEO of IRC. The Deputy Vice President of the AMU UK line manages the Regional Grants Directors jointly with the Regional Vice Presidents in the International Programs Department.

IRC-UK employs over 20 global Technical Advisors who provide direct technical support to field offices and monitor projects across the range of IRC programme areas. IRC-UK also hosts members of the Emergency Response Team and International Programs Department.

IRC-UK risk management approach and risk register

The Audit and Governance Committee reviews the strategic and operational risks identified by IRC-UK management, and seeks assurance over IRC-UK’s risk management and mitigation activities from IRC-UK management and from other sources, including IRC NY’s Internal Auditor, Chief Finance Officer and Chief Ethics and Compliance Officer.

This review of the major risks to which the charity is exposed, both within the UK and internationally, is carried out using a risk management framework that identifies and prioritises risks, evaluates the likelihood of such risks and the level of impact they would have. The register of major risks faced by IRC-UK is grouped under the following headings:

- Strategic risk – including volatility of charitable income from economic uncertainties in donor countries and changes in donor funding priorities.
- Reputational risk – including media exposure due to the IRC’s increasing profile.
- Integrity of suppliers – the IRC works in locations where the terrorism threat is significant and very much in the public agenda. During the year, Internal Audit continued its work with reviews in country offices to ensure anti-terrorist checks were performed on suppliers and on the purchase or disposal of assets.
- Field operations – limited through Grant Implementation Agreements with IRC NY and comprehensive operating and financial procedures, which are being continuously reviewed and strengthened. Currency risks arising from field operations and project activities is owned by IRC NY.
- UK operations – including business continuity risks associated with IT and other systems and premises, Health and Safety and Employment Relations risks
- Financial risk – donor financial compliance risk, the risk of fraud, and exchange risks associated with funding secured in a range of donor currencies.
- Statutory compliance – with UK Companies Act and Charity Commission guidance and with specific UK legislation including the Bribery Act 2010.

This approach to risk management provides reasonable assurance that risk is mitigated, but given the work that IRC-UK is undertaking in many of the world’s most high risk environments, risk cannot be eliminated entirely. In the event of a major incident, procedures are in place to coordinate and respond effectively.

Principal risks and uncertainties faced in 2018

The principal risks facing IRC-UK are assessed to be:

1. Ongoing uncertainty around the UK’s exit from the European Union (EU) presents a risk to IRC-UK’s future access to some European funding streams. The terms of the Brexit deal may affect IRC-UK’s continued eligibility for funding from some EU funding streams in the short term and, in some cases, the longer term.

   Mitigation: IRC-UK is in the process of transferring its existing Framework Partnership Agreement (FPA) with ECHO to IRC Deutschland (IRC-DE). Although IRC-UK will no longer be able to access funding from ECHO and some other European funding streams after the UK has left the EU, IRC will continue to be able to access this funding through other entities within the IRC network.

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: IRC has a widely communicated code of conduct and reporting procedure and in FY 2018 conducted training on the code of conduct for 12,500 employees globally, as well as a campaign to raise concerns and listening sessions. IRC-UK has procedures for systematic and timely reporting of incidents to donors and the Charity Commission. IRC has implemented improved procedures for partnership management and supply chain management in FY 2018, including due diligence procedures. IRC is developing an enterprise risk management system to improve management and mitigation of risk to be rolled out in FY 2019.

3. IRC-UK funding from DFID has declined from £60 million in FY 2017 to £47 million in FY 2018, the second year of decline. For the first time, DFID is no longer IRC-UK’s largest donor. The proposed transfer of ECHO funding to IRC-DE in 2019 will see IRC-UK’s income decrease further.

Mitigation: A new business development plan was implemented in FY18 to diversify funding, and we have seen increases in funding from EuropeAid, Sida, Irish Aid, Dutch MoFA and Danish MoFA (full details can be found in the notes to the financial statements). A business development plan specifically focussed on DFID funding will be implemented in 2019.

As a result, 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
In the next fiscal year, IRC-UK will continue pursuing our organisation-wide strategic plan established in 2015. This strategy identifies key opportunities for growth and defines the objectives required to make its vision a reality.

Our FY19 priorities continue to centre on growing and diversifying our funding sources, standing up for our clients and values, raising our profile in Europe and improving the effectiveness of our operations. We will strengthen our networks across Europe, building on our foundations and improved organisational structures to empower strategic leadership and expertise on a regional level while providing agility in local contexts.

Additionally, we will continue to prioritize and strengthen our safeguarding policies and procedures towards a culture of zero tolerance of sexual harassment, exploitation, or abuse in our workplace and programmes.

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 s418 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:

Approved by the trustees on: 19 March 2019
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 2018 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 2018 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.

Other information
The trustees are responsible for the other information. The other information comprises the Letter from the Executive Director, the Letter from Sadiya Hamza 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.

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.
### Responsibilities of trustees (continued)

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.

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.

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**Statement of financial activities**

#### Year to 30 September 2018

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted funds £’000</th>
<th>Restricted funds £’000</th>
<th>Total 2018 £’000</th>
<th>Total 2017 £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income and expenditure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Income from:</strong></td>
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</tr>
<tr>
<td>Donations and legacies</td>
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<td>4,707</td>
<td>5,763</td>
<td>4,032</td>
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<td>Investments</td>
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<td>—</td>
<td>63</td>
<td>33</td>
</tr>
<tr>
<td><strong>Charitable activities</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>1</td>
<td>4,656</td>
<td>133,189</td>
<td>137,845</td>
<td>138,553</td>
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<tr>
<td><strong>Total income</strong></td>
<td>5,775</td>
<td>137,896</td>
<td>143,671</td>
<td>142,618</td>
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<td><strong>Expenditure on:</strong></td>
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<td></td>
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<tr>
<td>Raising funds</td>
<td>2,155</td>
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<td>2,155</td>
<td>1,231</td>
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<tr>
<td><strong>Charitable activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>. Health</td>
<td>1,176</td>
<td>49,162</td>
<td>50,338</td>
<td>47,240</td>
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<tr>
<td>. Safety</td>
<td>1,147</td>
<td>47,924</td>
<td>49,071</td>
<td>47,792</td>
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<td>. Education</td>
<td>259</td>
<td>10,796</td>
<td>11,055</td>
<td>18,414</td>
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<td>. Economic Wellbeing</td>
<td>641</td>
<td>26,780</td>
<td>27,421</td>
<td>23,406</td>
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<td>. Power</td>
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<td>. Other</td>
<td>158</td>
<td>703</td>
<td>861</td>
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<td><strong>Total charitable activities</strong></td>
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<td>137,896</td>
<td>141,338</td>
<td>141,286</td>
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<td><strong>Total expenditure</strong></td>
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<td>137,896</td>
<td>143,493</td>
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<td><strong>Net income for the year</strong></td>
<td>2</td>
<td>178</td>
<td>178</td>
<td>101</td>
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<tr>
<td><strong>Balances brought forward</strong></td>
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<td></td>
<td></td>
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<tr>
<td>at 1 October 2017</td>
<td>2,636</td>
<td>—</td>
<td>2,636</td>
<td>2,535</td>
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<tr>
<td><strong>Balances carried forward</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>at 30 September 2018</td>
<td>2,814</td>
<td>—</td>
<td>2,814</td>
<td>2,636</td>
</tr>
</tbody>
</table>

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 49 to 63 form part of these financial statements.
Balance sheet

as at 30 September 2018

<table>
<thead>
<tr>
<th>Notes</th>
<th>2018 £’000</th>
<th>2017 £’000</th>
<th>2017 £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets</td>
<td>8</td>
<td>22</td>
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</tr>
<tr>
<td>Tangible assets</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>10</td>
<td>53,796</td>
<td>62,485</td>
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<tr>
<td>Cash at bank and in hand</td>
<td>7,847</td>
<td>15,073</td>
<td></td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>11</td>
<td>(58,851)</td>
<td>(74,984)</td>
</tr>
<tr>
<td>Net current assets</td>
<td>2,792</td>
<td>2,574</td>
<td></td>
</tr>
<tr>
<td>Total net assets</td>
<td>2,814</td>
<td>2,636</td>
<td></td>
</tr>
<tr>
<td>Represented by:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds and reserves</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income funds:</td>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>13</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2,814</td>
<td>2,621</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2,814</td>
<td>2,636</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Approved by and signed on behalf of the trustees:

Sir John Holmes
Chair

Chair of Audit and Governance Committee

Approved by the trustees on: 19 March 2019

Company Registration Number: 3458056

Statement of cash flows

for the year to 30 September 2018

<table>
<thead>
<tr>
<th>Notes</th>
<th>2018 £’000</th>
<th>2017 £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash flows from operating activities:</td>
<td>A</td>
<td>(7,140)</td>
</tr>
<tr>
<td>Net cash used in operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash flows from investing activities:</td>
<td>63</td>
<td>33</td>
</tr>
<tr>
<td>Investment income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of tangible fixed assets</td>
<td>(14)</td>
<td>—</td>
</tr>
<tr>
<td>Net cash from investing activities</td>
<td>40</td>
<td>33</td>
</tr>
<tr>
<td>Change in cash and cash equivalents in the year</td>
<td>(7,091)</td>
<td>(13,382)</td>
</tr>
<tr>
<td>Cash and cash equivalents at 1 October 2017</td>
<td>B</td>
<td>15,073</td>
</tr>
<tr>
<td>Change in cash and cash equivalents due to exchange rate movements</td>
<td>(135)</td>
<td>(87)</td>
</tr>
<tr>
<td>Cash and cash equivalents at 30 September 2018</td>
<td>B</td>
<td>7,847</td>
</tr>
</tbody>
</table>

Notes to the statement of cash flows for the year to 30 September 2018.

A Reconciliation of net movement in funds to net cash used in operating activities

<table>
<thead>
<tr>
<th>2018 £’000</th>
<th>2017 £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net movement in funds (as per the statement of financial activities)</td>
<td>178</td>
</tr>
<tr>
<td>Adjustments for:</td>
<td></td>
</tr>
<tr>
<td>Depreciation charge</td>
<td>54</td>
</tr>
<tr>
<td>Investment income and interest receivable</td>
<td>(63)</td>
</tr>
<tr>
<td>Exchange rate movements</td>
<td>135</td>
</tr>
<tr>
<td>Decrease (increase) in debtors</td>
<td>8,689</td>
</tr>
<tr>
<td>(Decrease) increase in creditors</td>
<td>(16,133)</td>
</tr>
<tr>
<td>Net cash used in operating activities</td>
<td>(7,140)</td>
</tr>
</tbody>
</table>

B Analysis of cash and cash equivalents

<table>
<thead>
<tr>
<th>2018 £’000</th>
<th>2017 £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank and in hand</td>
<td>7,847</td>
</tr>
<tr>
<td>Total cash and cash equivalents</td>
<td>7,847</td>
</tr>
</tbody>
</table>
Principal accounting policies

Year to 30 September 2018

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 2018.

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) issued on 16 July 2014, 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 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 to a period of one year from the date of approval of these accounts.

Assessment of going concern (continued)

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. 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. With regard to the next accounting period, the year ending 30 September 2019, the 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 results of IRC-UK Trading Limited are summarised in note 20. 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 governments, agencies and foundations, corporates and trusts have been included as ‘Income from charitable activities’ where these grants specifically outline the goods and services to be provided to beneficiaries.

For these 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).

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. 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.

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 donations is being made towards activity that is taking place in a future accounting period.
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.

Staff cost and expenses relating to Technical Units, and their subsequent reimbursement from IRC NY are not recognised in income or expenditure included on the Statement of Financial Activities as IRC-UK does not have sufficient control over the activities of these staff members, who report directly to IRC NY but operate from the offices of IRC-UK for reasons of practicality.

Expenditure allocation

Expenditure comprises the following:

a) The costs of generating funds represent the salaries, direct costs and overheads associated with generating income.

b) The costs of charitable activities, which comprise expenditure on the charity's primary charitable purpose, i.e. overseas field operations. These include support costs, which represent the costs incurred by UK based staff providing support for IRC-UK's international programmes.

c) 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.

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.

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.

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).
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

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.

Designated funds comprise amounts within the total unrestricted funds of the charity, which the trustees have earmarked for specific purposes. Details of these are provided in note 13.

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

### Charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total 2018</th>
<th>Total 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Grants</strong></td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
</tr>
<tr>
<td>CARE International</td>
<td>2,056</td>
<td>2,056</td>
<td>395</td>
<td></td>
</tr>
<tr>
<td>The Catholic Agency For Overseas Development (CAFOD)</td>
<td>499</td>
<td>499</td>
<td>249</td>
<td></td>
</tr>
<tr>
<td>Comic Relief</td>
<td>—</td>
<td>—</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>The Danish International Development Agency (DANIDA)</td>
<td>2,422</td>
<td>2,422</td>
<td>1,180</td>
<td></td>
</tr>
<tr>
<td>Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ)</td>
<td>1,246</td>
<td>1,246</td>
<td>249</td>
<td></td>
</tr>
<tr>
<td>The Dutch Government (Dutch MFA)</td>
<td>3,680</td>
<td>3,680</td>
<td>565</td>
<td></td>
</tr>
<tr>
<td>European Community (EuropeAid)</td>
<td>9,046</td>
<td>9,046</td>
<td>7,112</td>
<td></td>
</tr>
<tr>
<td>European Commission’s Humanitarian Aid and Civil Protection department (ECHO)</td>
<td>51,084</td>
<td>51,084</td>
<td>54,166</td>
<td></td>
</tr>
<tr>
<td>Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)</td>
<td>2,319</td>
<td>2,319</td>
<td>1,492</td>
<td></td>
</tr>
<tr>
<td>Swedish International Development Cooperation Agency (SIDA)</td>
<td>11,749</td>
<td>11,749</td>
<td>7,880</td>
<td></td>
</tr>
<tr>
<td>Swiss Agency for Development and Cooperation (SDC)</td>
<td>1,181</td>
<td>1,181</td>
<td>1,688</td>
<td></td>
</tr>
<tr>
<td>UBS</td>
<td>149</td>
<td>149</td>
<td>—</td>
<td></td>
</tr>
<tr>
<td>UK Department for International Development (DFID)</td>
<td>47,288</td>
<td>47,288</td>
<td>59,725</td>
<td></td>
</tr>
<tr>
<td>Other Trusts and Foundations</td>
<td>4,656</td>
<td>4,656</td>
<td>3,492</td>
<td></td>
</tr>
<tr>
<td><strong>Total grants</strong></td>
<td>—</td>
<td>—</td>
<td>133,189</td>
<td>133,189</td>
</tr>
<tr>
<td><strong>Unrestricted income from grants</strong></td>
<td>4,656</td>
<td>4,656</td>
<td>3,492</td>
<td></td>
</tr>
<tr>
<td><strong>2018 Total funds</strong></td>
<td>4,656</td>
<td>133,189</td>
<td>137,845</td>
<td>138,553</td>
</tr>
<tr>
<td><strong>2017 Total funds</strong></td>
<td>3,492</td>
<td>135,061</td>
<td>138,553</td>
<td></td>
</tr>
</tbody>
</table>

IRC-UK acknowledges funding from specific donors in note 19.
Year to 30 September 2018

2 Analysis of expenditure from unrestricted funds

<table>
<thead>
<tr>
<th>Raising funds</th>
<th>Charitable activities</th>
<th>Total 2018</th>
<th>Total 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>£’000</td>
<td>£’000</td>
<td>£’000</td>
<td>£’000</td>
</tr>
<tr>
<td>Direct costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff costs</td>
<td>714</td>
<td>1,076</td>
<td>1,790</td>
</tr>
<tr>
<td>Direct costs</td>
<td>409</td>
<td>333</td>
<td>742</td>
</tr>
<tr>
<td>Audit costs</td>
<td>—</td>
<td>35</td>
<td>35</td>
</tr>
<tr>
<td>Total direct costs</td>
<td>1,123</td>
<td>1,444</td>
<td>2,567</td>
</tr>
<tr>
<td>Support costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff costs</td>
<td>692</td>
<td>893</td>
<td>1,585</td>
</tr>
<tr>
<td>General support costs</td>
<td>272</td>
<td>909</td>
<td>1,181</td>
</tr>
<tr>
<td>Travel, transport and accommodation</td>
<td>68</td>
<td>196</td>
<td>264</td>
</tr>
<tr>
<td>Total support costs</td>
<td>1,032</td>
<td>1,968</td>
<td>3,030</td>
</tr>
<tr>
<td>2018 Total costs</td>
<td>2,155</td>
<td>3,442</td>
<td>5,597</td>
</tr>
<tr>
<td>2017 Total costs</td>
<td>1,231</td>
<td>3,467</td>
<td>4,698</td>
</tr>
</tbody>
</table>

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 basis of proportional direct expenditure incurred on those activities during the year (see note 4).

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

3 Raising funds

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

<table>
<thead>
<tr>
<th>Total 2018</th>
<th>Total 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>£’000</td>
<td>£’000</td>
</tr>
<tr>
<td>Generation of voluntary income and costs of activities for generating funds</td>
<td>301</td>
</tr>
<tr>
<td>Generation of income from charitable activities</td>
<td>1,854</td>
</tr>
<tr>
<td>2018 total funds</td>
<td>2,155</td>
</tr>
</tbody>
</table>

4 Charitable activities

<table>
<thead>
<tr>
<th>Support costs undertaken directly 2018</th>
<th>Total 2018</th>
<th>Total 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>£’000</td>
<td>£’000</td>
<td>£’000</td>
</tr>
<tr>
<td>Health</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health (includes psychosocial)</td>
<td>916</td>
<td>38,292</td>
</tr>
<tr>
<td>Environmental health</td>
<td>260</td>
<td>10,870</td>
</tr>
<tr>
<td></td>
<td>1,176</td>
<td>49,162</td>
</tr>
<tr>
<td>Safety</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child protection</td>
<td>634</td>
<td>26,505</td>
</tr>
<tr>
<td>Women’s protection and empowerment</td>
<td>513</td>
<td>21,419</td>
</tr>
<tr>
<td>and GBV</td>
<td>1,147</td>
<td>47,924</td>
</tr>
<tr>
<td>Education</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education (including Vocational)</td>
<td>259</td>
<td>10,796</td>
</tr>
<tr>
<td></td>
<td>259</td>
<td>10,796</td>
</tr>
<tr>
<td>Economic Wellbeing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Livelihoods</td>
<td>641</td>
<td>26,780</td>
</tr>
<tr>
<td>Agriculture</td>
<td>349</td>
<td>17,980</td>
</tr>
<tr>
<td></td>
<td>770</td>
<td>44,760</td>
</tr>
<tr>
<td>Power</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Good Governance</td>
<td>52</td>
<td>2,182</td>
</tr>
<tr>
<td>Civil society</td>
<td>9</td>
<td>349</td>
</tr>
<tr>
<td></td>
<td>61</td>
<td>2,531</td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General costs</td>
<td>158</td>
<td>703</td>
</tr>
<tr>
<td>2018 Total funds</td>
<td>3,442</td>
<td>137,896</td>
</tr>
<tr>
<td>2017 Total funds</td>
<td>3,467</td>
<td>137,819</td>
</tr>
</tbody>
</table>

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.
5 Net movement in funds

This is stated after charging:

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>£'000</td>
<td>£'000</td>
</tr>
<tr>
<td>Staff costs (note 6)</td>
<td>4,037</td>
<td>3,414</td>
</tr>
<tr>
<td>Statutory auditor’s remuneration</td>
<td>35</td>
<td>35</td>
</tr>
<tr>
<td>Non-audit services paid to statutory auditors</td>
<td>27</td>
<td>16</td>
</tr>
<tr>
<td>Other auditor’s remuneration</td>
<td>36</td>
<td>—</td>
</tr>
<tr>
<td>Depreciation</td>
<td>54</td>
<td>23</td>
</tr>
<tr>
<td>Operating lease charges (note 14)</td>
<td>167</td>
<td>196</td>
</tr>
</tbody>
</table>

6 Staff costs and trustees’ remuneration

<table>
<thead>
<tr>
<th></th>
<th>2018 (£’000)</th>
<th>2017 (restated)* (£’000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total staff costs for UK employed staff during the year were:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages and salaries</td>
<td>5,439</td>
<td>4,491</td>
</tr>
<tr>
<td>Social security</td>
<td>593</td>
<td>480</td>
</tr>
<tr>
<td>Pension costs</td>
<td>246</td>
<td>215</td>
</tr>
<tr>
<td>Severance costs</td>
<td>18</td>
<td>13</td>
</tr>
<tr>
<td>Total staff costs</td>
<td>6,296</td>
<td>5,199</td>
</tr>
<tr>
<td>Less: costs for staff reporting directly to New York whose costs were reimbursed by IRC Inc</td>
<td>(2,259)</td>
<td>(1,785)</td>
</tr>
<tr>
<td></td>
<td>4,037</td>
<td>3,414</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th></th>
<th>2018 No.</th>
<th>2017 (restated)* No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>£60,001 - £70,000</td>
<td>10</td>
<td>9</td>
</tr>
<tr>
<td>£70,001 - £80,000</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>£80,001 - £90,000</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>£90,001 - £100,000</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>£110,001 - £120,000</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>£130,001 - £140,000</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>£160,001 - £170,000</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

No trustee received any remuneration for services as a trustee (2017 - £nil) and no travel expenses (2017 - £2,018) relating to Board field visits were paid on behalf of trustees (2017 – 1 trustee).

The total employment costs, including employers’ pension and social security contributions, of the key management personnel of the charity, as defined on page 29, was £535,368 (2017 - £676,255).

6 Staff costs and trustees’ remuneration (continued)

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

<table>
<thead>
<tr>
<th></th>
<th>2018 No.</th>
<th>2017 (restated)* No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fundraising and donor development</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>Programme delivery</td>
<td>81</td>
<td>72</td>
</tr>
<tr>
<td>Programme support</td>
<td>12</td>
<td>8</td>
</tr>
<tr>
<td>Management and administration</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>118</td>
<td>85</td>
</tr>
</tbody>
</table>

*The 2017 figures throughout this note have been restated to include the costs of UK employed staff who report directly to IRC NY but operate from IRC UK’s offices for reasons of practicality.

7 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.

8 Tangible fixed assets

<table>
<thead>
<tr>
<th></th>
<th>Computer equipment £’000</th>
<th>Furniture, fixtures and equipment £’000</th>
<th>Leasehold improvements £’000</th>
<th>Total £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost</td>
<td>At 1 October 2017</td>
<td>18</td>
<td>122</td>
<td>62</td>
</tr>
<tr>
<td></td>
<td>Additions</td>
<td>14</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td></td>
<td>At 30 September 2018</td>
<td>32</td>
<td>122</td>
<td>62</td>
</tr>
<tr>
<td>Depreciation</td>
<td>At 1 October 2017</td>
<td>16</td>
<td>98</td>
<td>26</td>
</tr>
<tr>
<td></td>
<td>Charge for year</td>
<td>4</td>
<td>19</td>
<td>31</td>
</tr>
<tr>
<td></td>
<td>At 30 September 2018</td>
<td>20</td>
<td>117</td>
<td>57</td>
</tr>
<tr>
<td>Net book values</td>
<td>At 30 September 2018</td>
<td>12</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>At 30 September 2017</td>
<td>2</td>
<td>24</td>
<td>30</td>
</tr>
</tbody>
</table>

The depreciation charge for the year includes £34k of accelerated depreciation on fixtures and fittings and leasehold land following the decision to vacate IRC-UK’s current premises in Bloomsbury Place by May 2019.

9 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. As stated in note 20, IRC-UK Trading Limited was dormant in the year.
### 10 Debtors

<table>
<thead>
<tr>
<th></th>
<th>2018 £'000</th>
<th>2017 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds held overseas</td>
<td>36,275</td>
<td>43,081</td>
</tr>
<tr>
<td>Grants receivable</td>
<td>16,811</td>
<td>18,818</td>
</tr>
<tr>
<td>Other debtors and prepayments</td>
<td>710</td>
<td>586</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>53,796</td>
<td>62,485</td>
</tr>
</tbody>
</table>

### 11 Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2018 £'000</th>
<th>2017 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Programme creditors</td>
<td>14,067</td>
<td>18,828</td>
</tr>
<tr>
<td>Deferred income</td>
<td>44,115</td>
<td>50,502</td>
</tr>
<tr>
<td>Other creditors and accruals</td>
<td>669</td>
<td>654</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>58,851</td>
<td>74,086</td>
</tr>
</tbody>
</table>

**Reconciliation of movements in deferred income:**

<table>
<thead>
<tr>
<th></th>
<th>2018 £'000</th>
<th>2017 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carrying amount 1 October 2017</td>
<td>55,502</td>
<td>35,562</td>
</tr>
<tr>
<td>Amounts released during the year</td>
<td>(55,502)</td>
<td>(35,562)</td>
</tr>
<tr>
<td>Income deferred in the current year</td>
<td>44,115</td>
<td>55,502</td>
</tr>
<tr>
<td>Carrying amount at 30 September 2018</td>
<td>44,115</td>
<td>55,502</td>
</tr>
</tbody>
</table>

### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following donations and grants held to be applied for specific purposes:

<table>
<thead>
<tr>
<th></th>
<th>At 1 October 2017 £'000</th>
<th>Expenditure and transfers £'000</th>
<th>At 30 September 2018 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Afghanistan</td>
<td>—</td>
<td>132</td>
<td>(132)</td>
</tr>
<tr>
<td>Bangladesh</td>
<td>—</td>
<td>410</td>
<td>(410)</td>
</tr>
<tr>
<td>Burundi</td>
<td>—</td>
<td>107</td>
<td>(107)</td>
</tr>
<tr>
<td>Cameroon</td>
<td>—</td>
<td>1,724</td>
<td>(1,724)</td>
</tr>
<tr>
<td>Central Africa Republic</td>
<td>—</td>
<td>1,435</td>
<td>(1,435)</td>
</tr>
<tr>
<td>Chad</td>
<td>—</td>
<td>2,440</td>
<td>(2,440)</td>
</tr>
<tr>
<td>Colombia</td>
<td>—</td>
<td>337</td>
<td>(337)</td>
</tr>
<tr>
<td>Democratic Republic of Congo</td>
<td>—</td>
<td>4,501</td>
<td>(4,501)</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>—</td>
<td>18,289</td>
<td>(18,286)</td>
</tr>
<tr>
<td>Greece</td>
<td>—</td>
<td>6,757</td>
<td>(6,757)</td>
</tr>
<tr>
<td>Iraq</td>
<td>—</td>
<td>16,483</td>
<td>(16,483)</td>
</tr>
<tr>
<td>Italy</td>
<td>—</td>
<td>75</td>
<td>(75)</td>
</tr>
<tr>
<td>Ivory Coast</td>
<td>—</td>
<td>105</td>
<td>(105)</td>
</tr>
<tr>
<td>Jordan &amp; Middle East</td>
<td>—</td>
<td>9,616</td>
<td>(9,616)</td>
</tr>
<tr>
<td>Kenya</td>
<td>—</td>
<td>2,226</td>
<td>(2,226)</td>
</tr>
<tr>
<td>Lebanon</td>
<td>—</td>
<td>8,090</td>
<td>(8,090)</td>
</tr>
<tr>
<td>Liberia</td>
<td>—</td>
<td>522</td>
<td>(522)</td>
</tr>
<tr>
<td>Libya</td>
<td>—</td>
<td>1,062</td>
<td>(1,062)</td>
</tr>
<tr>
<td>Mali</td>
<td>—</td>
<td>4,881</td>
<td>(4,881)</td>
</tr>
<tr>
<td>Myanmar</td>
<td>—</td>
<td>1,516</td>
<td>(1,516)</td>
</tr>
<tr>
<td>Niger</td>
<td>—</td>
<td>3,875</td>
<td>(3,875)</td>
</tr>
<tr>
<td>Nigeria</td>
<td>—</td>
<td>11,508</td>
<td>(11,508)</td>
</tr>
<tr>
<td>Pakistan</td>
<td>—</td>
<td>3,581</td>
<td>(3,581)</td>
</tr>
<tr>
<td>Serbia</td>
<td>—</td>
<td>249</td>
<td>(249)</td>
</tr>
<tr>
<td>Sierra Leone</td>
<td>—</td>
<td>2,502</td>
<td>(2,502)</td>
</tr>
<tr>
<td>Somalia</td>
<td>—</td>
<td>7,493</td>
<td>(7,493)</td>
</tr>
<tr>
<td>South Sudan</td>
<td>—</td>
<td>5,594</td>
<td>(5,594)</td>
</tr>
<tr>
<td>Syria Region</td>
<td>—</td>
<td>10,736</td>
<td>(10,736)</td>
</tr>
<tr>
<td>Tanzania</td>
<td>—</td>
<td>462</td>
<td>(462)</td>
</tr>
<tr>
<td>Thailand</td>
<td>—</td>
<td>755</td>
<td>(755)</td>
</tr>
<tr>
<td>Turkey</td>
<td>—</td>
<td>1</td>
<td>(1)</td>
</tr>
<tr>
<td>Uganda</td>
<td>—</td>
<td>3,327</td>
<td>(3,327)</td>
</tr>
<tr>
<td>Yemen</td>
<td>—</td>
<td>3,253</td>
<td>(3,253)</td>
</tr>
<tr>
<td>Zimbabwe</td>
<td>—</td>
<td>11</td>
<td>(11)</td>
</tr>
<tr>
<td>Multi-country</td>
<td>—</td>
<td>509</td>
<td>(509)</td>
</tr>
<tr>
<td>Technical Grants</td>
<td>—</td>
<td>3,332</td>
<td>(3,332)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>—</td>
<td>137,896</td>
<td>(137,896)</td>
</tr>
</tbody>
</table>
12 Restricted funds (continued)

<table>
<thead>
<tr>
<th></th>
<th>At 1 October 2018 £'000</th>
<th>Expenditure and transfers at 30 September 2018 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health (includes psychosocial)</td>
<td>38,292</td>
<td>(38,292)</td>
</tr>
<tr>
<td>Environmental health (water, sanitation, &amp; shelter)</td>
<td>10,870</td>
<td>(10,870)</td>
</tr>
<tr>
<td></td>
<td>49,162</td>
<td>(49,162)</td>
</tr>
<tr>
<td>Safety</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child protection</td>
<td>26,504</td>
<td>(26,504)</td>
</tr>
<tr>
<td>Women’s protection &amp; empowerment</td>
<td>21,419</td>
<td>(21,419)</td>
</tr>
<tr>
<td></td>
<td>47,923</td>
<td>(47,923)</td>
</tr>
<tr>
<td>Education</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education (includes Vocational Education)</td>
<td>10,796</td>
<td>(10,796)</td>
</tr>
<tr>
<td></td>
<td>10,796</td>
<td>(10,796)</td>
</tr>
<tr>
<td>Economic Wellbeing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agriculture</td>
<td>26,849</td>
<td>(26,849)</td>
</tr>
<tr>
<td></td>
<td>26,849</td>
<td>(26,849)</td>
</tr>
<tr>
<td>Power</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Good Governance</td>
<td>2,182</td>
<td>(2,182)</td>
</tr>
<tr>
<td>Civil society</td>
<td>349</td>
<td>(349)</td>
</tr>
<tr>
<td></td>
<td>2,531</td>
<td>(2,531)</td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General costs</td>
<td>635</td>
<td>(635)</td>
</tr>
<tr>
<td></td>
<td>137,896</td>
<td>(137,896)</td>
</tr>
</tbody>
</table>

13 Designated funds

<table>
<thead>
<tr>
<th></th>
<th>At 1 October 2017 £’000</th>
<th>New designations £’000</th>
<th>Released £’000</th>
<th>At 30 September 2018 £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Premises repairs</td>
<td>15</td>
<td>—</td>
<td>(15)</td>
<td>—</td>
</tr>
</tbody>
</table>

A designated fund was created to set aside funds to cover major office repairs. This has been released this year following the decision to move to new premises.

14 Operating leases

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

<table>
<thead>
<tr>
<th></th>
<th>2018 £’000</th>
<th>2017 £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Within one year</td>
<td>153</td>
<td>217</td>
</tr>
<tr>
<td>Within two to five years</td>
<td>14</td>
<td>114</td>
</tr>
<tr>
<td></td>
<td>167</td>
<td>331</td>
</tr>
</tbody>
</table>

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; 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 £7,732,000 (2017 - £6,550,000) were received from IRC NY, of which £4,656,000 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 (2017 - £3,492,000) and £3,075,000 was reimbursement of the salary and operating costs of UK-based Technical Units (2017 - £2,682,000).

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 2018, £1,583,000 (2017 - £583,000) 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 £36,275,000 (2017 - £43,081,000). Funds owed to IRC overseas offices in relation to monies already disbursed totalled £12,666,000 (2017 - £18,818,000).

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 £194,920 (2017 - £nil) was owed by IRC NY to IRC-UK in relation to such reimbursements.

Included within donations and legacy income on the statement of financial activities are donations of £84,128 from IRC-UK trustees (2017 - £33,950). No trustee had any beneficial interest in any contract with the charity during the year.
16 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.

17 Project commitments

As at 30 September 2018, IRC-UK was committed to expenditure on ongoing and future programmes totalling £122 million (2017 - £119 million). Funding agreements are in place for all of the aforementioned programmes.

<table>
<thead>
<tr>
<th>Contract Value</th>
<th>Funds spent to date</th>
<th>Future committed amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>£m</td>
<td>£m</td>
<td>£m</td>
</tr>
<tr>
<td>Conflict affected individuals and institutions in Syria are better prepared to cope with and mitigate the risks of shocks</td>
<td>48</td>
<td>23</td>
</tr>
<tr>
<td>IWRM-Operationalising the Theory of Change (ToC) of the Great Lakes</td>
<td>19</td>
<td>4</td>
</tr>
<tr>
<td>Mechanism (EHR VI in Ethiopia)</td>
<td>7</td>
<td>1</td>
</tr>
<tr>
<td>Enhanced Integration of Displaced &amp; Displacement Affected</td>
<td>8</td>
<td>2</td>
</tr>
<tr>
<td>Safety, Support and Solutions – Phase 2</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>North East Nigeria Transitional Development Education</td>
<td>7</td>
<td>3</td>
</tr>
<tr>
<td>Programme de l’Alliance pour la Resilience Communautaire (ARC1 TF)</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>Contribuer à l’amélioration des conditions de vie des populations vulnérables au Niger</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>MVHP for Complex Emergencies-RELIEF Consortia Responding to the Evolving and Long-Term IDP Emergencies in the Federally Administered Tribal Areas and Khyber Pakhtunkhwa</td>
<td>8</td>
<td>6</td>
</tr>
<tr>
<td>Strengthening the protection environment for Syrian Refugees</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Other projects (under £5m committed)</td>
<td>228</td>
<td>176</td>
</tr>
<tr>
<td>Total</td>
<td>839</td>
<td>217</td>
</tr>
</tbody>
</table>

18 Analysis of net assets between funds

<table>
<thead>
<tr>
<th>Unrestricted funds</th>
<th>Designated funds</th>
<th>Restricted funds</th>
<th>Total 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>£’000</td>
<td>£’000</td>
<td>£’000</td>
<td>£’000</td>
</tr>
<tr>
<td>Fund balances at 30 September 2018</td>
<td>are represented by:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible fixed assets</td>
<td>22</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Current assets</td>
<td>3,416</td>
<td>—</td>
<td>58,227</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>(624)</td>
<td>—</td>
<td>(58,227)</td>
</tr>
<tr>
<td>Total net assets</td>
<td>2,814</td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

19 Acknowledgement of donor contributions to charitable activities

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

IRC-UK acknowledges funding from DFID for the following grants:

<table>
<thead>
<tr>
<th>Project code</th>
<th>Contract Number</th>
<th>Programme</th>
<th>Cash Received</th>
<th>Income Recognised</th>
</tr>
</thead>
<tbody>
<tr>
<td>DF160</td>
<td>105765</td>
<td>Tanzania - Community Driven Reconstruction Program</td>
<td>0</td>
<td>(1,904)</td>
</tr>
<tr>
<td>DF178</td>
<td>PO 6186</td>
<td>Peace and Development Programme: Support to the Delivery of Basic Services in the Somali Region</td>
<td>95,452</td>
<td>38,224</td>
</tr>
<tr>
<td>DF180</td>
<td>5097</td>
<td>Elimination of the Scholarisation de la File</td>
<td>574,422</td>
<td>(76,902)</td>
</tr>
<tr>
<td>DF194</td>
<td>25AF-IMP-049</td>
<td>Back on Track – improving maternal health and reducing child mortality in Kenya and Kiok District, Sierra Leone</td>
<td>0</td>
<td>23,905</td>
</tr>
<tr>
<td>DF209</td>
<td>TLE/COPFY/UNPART051</td>
<td>Supporting marginalised girls in Sierra Leone to complete Basic Education with improved learning outcomes</td>
<td>579,442</td>
<td>153,085</td>
</tr>
<tr>
<td>DF210</td>
<td>201007-111</td>
<td>Emergency Aid for Conflict-affected Syrians</td>
<td>0</td>
<td>9,956</td>
</tr>
<tr>
<td>DF201</td>
<td>🌟 Education Quality Improvement Programme in Tanzania</td>
<td>216,470</td>
<td>198,760</td>
<td></td>
</tr>
<tr>
<td>DF208</td>
<td>No. 2034142-110 / PO: 40027875</td>
<td>Lifelihood Support and Recovery for Vulnerable Communities in Somalia</td>
<td>241,964</td>
<td>220,708</td>
</tr>
<tr>
<td>DF103</td>
<td>65980502</td>
<td>Creating a space, Raising a Voice: Protecting and Empowering Adolescent Girls in Humanitarian Contexts</td>
<td>284,013</td>
<td>630,791</td>
</tr>
<tr>
<td>DF104</td>
<td>PO6256</td>
<td>Violence Against Women and Girls Research and Innovation Fund: VARGs in Conflict and Humanitarian Emergencies</td>
<td>203,299</td>
<td>802,330</td>
</tr>
<tr>
<td>DF117</td>
<td></td>
<td>Protection in Practice - National Capacity for Protection Practice and Coordination</td>
<td>78,070</td>
<td>78,070</td>
</tr>
<tr>
<td>DF119</td>
<td>292930</td>
<td>Humanitarian Assistance for those affected by the Syrian Conflict in Syria, Lebanon and Jordan</td>
<td>2,121,446</td>
<td>2,121,446</td>
</tr>
<tr>
<td>DF126</td>
<td>DF043105/P0: 40094988</td>
<td>IWR-MH/P - Pillar 2: Complex Emergencies Programme</td>
<td>1,293,576</td>
<td>1,749,502</td>
</tr>
<tr>
<td>DF127</td>
<td>DF045105/P0: 40094988</td>
<td>IWR-MH/P - Pillar 2: Complex Emergencies Programme</td>
<td>417,538</td>
<td>430,052</td>
</tr>
<tr>
<td>DF130</td>
<td>71.1006</td>
<td>Stronger Cities Initiative: Harnessing and Enhancing Capacity to Respond to Urban Crisis</td>
<td>45,569</td>
<td>11,424</td>
</tr>
<tr>
<td>DF131</td>
<td>202400-114/P00096853</td>
<td>Assistance to Conflict-Affected People in Thailand and South East Burma/Myanmar</td>
<td>68,976</td>
<td>376,458</td>
</tr>
<tr>
<td>DF139</td>
<td>25P-SCS-RI-002</td>
<td>Maternal and Neonatal Health in Tanzania County</td>
<td>84,668</td>
<td>70,165</td>
</tr>
<tr>
<td>DF141</td>
<td>255182</td>
<td>Maintaining a Resilient Zone in Sierra Leone</td>
<td>551,084</td>
<td>559,267</td>
</tr>
<tr>
<td>DF142</td>
<td>205511-104 PO:9400985</td>
<td>Protection Consortium</td>
<td>3,957,436</td>
<td>4,240,779</td>
</tr>
<tr>
<td>DF151</td>
<td>302429</td>
<td>Making a Difference for Refugees Children in Europe</td>
<td>0</td>
<td>(61,009)</td>
</tr>
<tr>
<td>DF153</td>
<td>205511-104 PO: 400100200</td>
<td>Deadly Learning Plans for Quality Education - SEMP</td>
<td>380,775</td>
<td>589,713</td>
</tr>
<tr>
<td>DF158</td>
<td>204520</td>
<td>Health Pooled Fund: Panyinjiar</td>
<td>570,927</td>
<td>582,132</td>
</tr>
<tr>
<td>DF164</td>
<td>302110-103</td>
<td>DFID Shap: Challenging harmful attitudes and norms for gender equality and empowerment in Somali (CHANGES)</td>
<td>410,723</td>
<td>575,863</td>
</tr>
<tr>
<td>DF166</td>
<td>201110-3</td>
<td>Building Durable Resilience in Pakistan</td>
<td>1,773,665</td>
<td>1,773,665</td>
</tr>
<tr>
<td>DF168</td>
<td>302089</td>
<td>Delivering Humanitarian Assistance and Building Resilience for Conflict-Affected Populations in the Whole of Syria</td>
<td>14,897,902</td>
<td>15,861,395</td>
</tr>
<tr>
<td>DF169</td>
<td>202473</td>
<td>BFU02-Subgrant from IRC UK to IRC HQ</td>
<td>49,021</td>
<td>23,160</td>
</tr>
<tr>
<td>DF170</td>
<td>211855003</td>
<td>Emergency Multi-Purpose Cash Assistance to Conflict-affected Populations in Iraq</td>
<td>508,587</td>
<td>(30,072)</td>
</tr>
<tr>
<td>DF173</td>
<td>205349-101</td>
<td>Preparing for return – assistance to displaced Burmese in Thailand and South East Burma/Myanmar</td>
<td>156,986</td>
<td>173,987</td>
</tr>
</tbody>
</table>
19 Acknowledgement of donor contributions to charitable activities (continued)

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Details</th>
<th>EUR</th>
<th>GBP</th>
</tr>
</thead>
<tbody>
<tr>
<td>DPF176</td>
<td>203462-102</td>
<td>Providing emergency health and nutrition services to drought-affected communities in Somalia (RF)</td>
<td>0</td>
<td>6,244</td>
</tr>
<tr>
<td>DPF177</td>
<td>203364-104</td>
<td>Providing protection services to migrants especially women and children in Algeria</td>
<td>138,043</td>
<td>181,490</td>
</tr>
<tr>
<td>DPF178</td>
<td></td>
<td>GEC Payment by Result</td>
<td>0</td>
<td>(28,561)</td>
</tr>
<tr>
<td>DPF179</td>
<td>7628 SCI/5OF 8263440</td>
<td>Dey drought crisis modifier to the PDP-BASES Programme</td>
<td>42,233</td>
<td>58,972</td>
</tr>
<tr>
<td>DPF180</td>
<td>20722</td>
<td>RHG Food and Nutrition Crisis Cell</td>
<td>0</td>
<td>130,318</td>
</tr>
<tr>
<td>DPF181</td>
<td>CRHD-IRC CICF R3 Grant</td>
<td>Increasing Remittances Pastoral Community Access to and Utilisation of Sustainable CEmONC Services</td>
<td>58,972</td>
<td>119,629</td>
</tr>
<tr>
<td>DPF182</td>
<td>203462-102</td>
<td>Providing life-saving humanitarian relief to communities affected by shocks in Somalia (RF 5 - 2017)</td>
<td>1,550,896</td>
<td>1,796,664</td>
</tr>
<tr>
<td>DPF183</td>
<td>Car15</td>
<td>Health Protect Funds Lot 11</td>
<td>1,000,042</td>
<td>1,252,000</td>
</tr>
<tr>
<td>DPF184</td>
<td>21A-IRC-S17-695</td>
<td>Multi-sectoral Emergency assistance to South Sudanese refugees in Western Uganda</td>
<td>540,000</td>
<td>661,306</td>
</tr>
<tr>
<td>DPF185</td>
<td>IRC/3432-110PD Jordan 4I</td>
<td>Education in Emergencies</td>
<td>2,859,462</td>
<td>3,134,502</td>
</tr>
<tr>
<td>DPF186</td>
<td>920118003</td>
<td>OPD/OC/GPCA and Cash Assistance</td>
<td>2,274,259</td>
<td>2,735,389</td>
</tr>
<tr>
<td>DPF188</td>
<td>205128-102</td>
<td>2018/19 Famine Prevention and Drought Impact Response through Multi-Purpose Cash -RIF 6</td>
<td>826,747</td>
<td>826,747</td>
</tr>
<tr>
<td>DPF189</td>
<td>205268-110</td>
<td>Emergency Health &amp; Protection Response in Cox’s Bazar Bangladesh</td>
<td>250,647</td>
<td>316,982</td>
</tr>
<tr>
<td>DPF190</td>
<td>12,993</td>
<td>Optimizing a community-based model to improve screening for Syrian refugees in Jordan</td>
<td>156,980</td>
<td>192,828</td>
</tr>
<tr>
<td>DPF191</td>
<td>IRC-A183-IRC</td>
<td>DFID Safety Support and Solutions Phase II</td>
<td>270,047</td>
<td>329,820</td>
</tr>
<tr>
<td>DPF192</td>
<td>8021849</td>
<td>DFID SHARP UPLIFT</td>
<td>320,131</td>
<td>384,574</td>
</tr>
<tr>
<td>DPF194</td>
<td>8532002</td>
<td>Urban Humanitarian Crises Advocacy and Learning Partnership</td>
<td>44,221</td>
<td>50,000</td>
</tr>
<tr>
<td>DPF196</td>
<td>203452-102</td>
<td>Providing protection services to migrants especially women and children in Algeria</td>
<td>0</td>
<td>114,754</td>
</tr>
<tr>
<td>DPF198</td>
<td>205268-110</td>
<td>Emergency Health &amp; Protection Response in Cox’s Bazar Bangladesh</td>
<td>250,647</td>
<td>316,982</td>
</tr>
<tr>
<td>DPF199</td>
<td>8021849</td>
<td>DFID SHARP UPLIFT</td>
<td>320,131</td>
<td>384,574</td>
</tr>
<tr>
<td>DPF200</td>
<td>8021849</td>
<td>DFID SHARP UPLIFT</td>
<td>320,131</td>
<td>384,574</td>
</tr>
<tr>
<td>DPF201</td>
<td>8021849</td>
<td>DFID SHARP UPLIFT</td>
<td>320,131</td>
<td>384,574</td>
</tr>
<tr>
<td>DPF202</td>
<td>8021849</td>
<td>DFID SHARP UPLIFT</td>
<td>320,131</td>
<td>384,574</td>
</tr>
</tbody>
</table>

19 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: Irish Aid IRC’s Two Year Strategic Partnership 2017-18

Contract Number: IRC 17 01

Purpose of the grant: Service provision / charitable activity

Amount and term of grant: €1,100,000 from 1 January 2018 to 31 December 2018 (2017 - €1,100,000, including €250,000 Emergency Response funding from Irish Aid).

Reconciliation of amounts received, expended and deferred as per table below.

<table>
<thead>
<tr>
<th></th>
<th>EUR</th>
<th>GBP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income received in the current year</td>
<td>1,100,000</td>
<td>960,232</td>
</tr>
<tr>
<td>Deferred to following year</td>
<td>(416,892)</td>
<td>(412,690)</td>
</tr>
<tr>
<td>Accrued from following year</td>
<td>355,166</td>
<td>316,445</td>
</tr>
<tr>
<td>Income recognised in the current year</td>
<td>1,020,290</td>
<td>902,707</td>
</tr>
<tr>
<td>Unreality exchange rate difference</td>
<td>(20,438)</td>
<td>-</td>
</tr>
</tbody>
</table>

The income recognised in the current year in the table above relates only to the expenditure for contract IRC 17 01. Total Irish Aid income recognised in note 1 on page 49 of £2,319,000 (2017 - £1,492,000) 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 17 01.

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:
19 Acknowledgement of donor contributions to charitable activities (continued)

<table>
<thead>
<tr>
<th>Range</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>€60,001 - €70,000</td>
<td>10</td>
<td>6</td>
</tr>
<tr>
<td>€70,001 - €80,000</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>€80,001 - €90,000</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>€90,001 - €100,000</td>
<td>2</td>
<td>—</td>
</tr>
<tr>
<td>€100,001 - €110,000</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>€120,001 - €130,000</td>
<td>1</td>
<td>—</td>
</tr>
<tr>
<td>€150,001 - €160,000</td>
<td>—</td>
<td>1</td>
</tr>
<tr>
<td>€180,001 - €190,000</td>
<td>1</td>
<td>—</td>
</tr>
</tbody>
</table>

During the year, total employer pension contributions were €277,619 (2017 - €248,313).

Minister for Foreign Affairs and Trade as represented by Irish Aid in Liberia

We acknowledge the following funding was received from Irish Aid in Liberia for the following programmes:

- €319,976 in the period 2 December 2017 to 1 December 2018 for the Giving Girls Choices II programme.
- €600,000 in the period 12 March 2018 to 11 September 2019 for the She Leads programme.

The Catholic Agency for Overseas Development

We acknowledge receipt of £499,000 differs from income received due to income deferred to future periods in accordance with IRC-UK’s income recognition policy on page 45.

Swedish International Development Cooperation Agency

We acknowledge receipt of $15,280,551 from Sida in the period 1 October 2017 to 30 September 2018 (2017 - $10,483,503) for year 1 of the IRC’s fourth, three year Humanitarian Framework Agreement (HFA IV 2018-2021).

<table>
<thead>
<tr>
<th></th>
<th>USD</th>
<th>GBP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income received in the current year</td>
<td>15,280,551</td>
<td>10,947,075</td>
</tr>
<tr>
<td>Deferred to following year</td>
<td>(10,150,437)</td>
<td>(7,780,606)</td>
</tr>
<tr>
<td>Accrued from following year</td>
<td>247,858</td>
<td>190,294</td>
</tr>
<tr>
<td>Income recognised in the current year</td>
<td>4,378,203</td>
<td>3,356,763</td>
</tr>
<tr>
<td>Unrealised exchange rate difference</td>
<td>999,769</td>
<td>-</td>
</tr>
</tbody>
</table>

Additional income from Sida of £4,365,584 was recognised in the period 1 October 2017 to 30 September 2018, having been received prior to 1 October 2016 and deferred.

20 Subsidiary company

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.
Financial summary

Statement of financial activities 1 October 2017 to 30 September 2018

<table>
<thead>
<tr>
<th>Income and expenditure</th>
<th>Unrestricted funds £'000</th>
<th>Restricted funds £’000</th>
<th>Total 2018 funds £’000</th>
<th>Total 2017 funds £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>1,056</td>
<td>4,707</td>
<td>5,763</td>
<td>4,032</td>
</tr>
<tr>
<td>Investments</td>
<td>63</td>
<td>—</td>
<td>63</td>
<td>33</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>4,666</td>
<td>133,189</td>
<td>137,854</td>
<td>138,553</td>
</tr>
<tr>
<td>Total income</td>
<td>5,775</td>
<td>137,896</td>
<td>143,671</td>
<td>142,618</td>
</tr>
</tbody>
</table>

Expenditure on:

- Raising funds: 2,155
- Charitable activities:
  - Health: 1,176 (49,162) 50,338 47,240
  - Safety: 1,147 (47,924) 49,071 47,782
  - Education: 256 (10,796) 11,055 19,414
  - Economic Wellbeing: 641 (26,780) 27,421 23,406
  - Power: 61 (2,531) 2,592 2,533
  - Other: 158 (703) 861 1,911

Total expenditure: 5,597

Net (expenditure) income for the year: 178

Balances brought forward at 1 October 2017: 2,636

Balances carried forward at 30 September 2018: 2,814

Balance Sheet as at 30 September 2018

<table>
<thead>
<tr>
<th>2018, £’000</th>
<th>2017, £’000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets</td>
<td></td>
</tr>
<tr>
<td>Current assets</td>
<td></td>
</tr>
<tr>
<td>Debtors: 53,796</td>
<td>62,485</td>
</tr>
<tr>
<td>Cash at bank and in hand: 7,847</td>
<td>15,073</td>
</tr>
<tr>
<td>Creditors: 61,643</td>
<td>77,558</td>
</tr>
</tbody>
</table>

Net current assets: (58,851) (74,984)

Total net assets: 2,814 2,636

Expenditure by country 2018

- Ethiopia: 13%
- Iraq: 12%
- Nigeria: 12%
- Syria: 8%
- Jordan & Middle East: 7%
- Lebanon: 6%
- Somalia: 5%
- Greece: 5%
- South Sudan: 4%

Trustees

- Sir John Holmes GCVO, KBE, CMG (Chair)
- Kemal Ahmad (from March 2018)
- Ian Barty (Audit and Governance Chair)
- Sir Hugh Bayley
- George Biddle
- Christina Ceen
- Claren Donnelly
- Francesco Gareggini
- Susan Gibson (to October 2018)
- Sir Michael Lockett
- Lynette Lowndes
- Kathryn Ludlow (from July 2018)
- Iliane Ogilvie-Thompson (to October 2018)
- Dylan Pereira (to October 2018)
- Cressida Pollock (from March 2019)
- Jake Ulrich (to October 2018)
- Richard Winter (from October 2017)
- William Winters

SVP Europe and Executive Director IRC-UK

- Sanjeev Sikanthan

Registered office and principal operating address

3 Bloomsbury Place, London WC1A 2QL

Company registration number 3458056 (England and Wales)

Charity registration number 1065972

Auditor

Buzacott LLP, 130 Wood Street, London EC2V 8DL

Bankers

- National Westminster Bank plc
- Standard Chartered Bank
- Banque Populaire

Solicitors

- White & Case
- Bates Wells Braithwaite

Other expenditures:

- Health: 35%
- Safety: 35%
- Economic wellbeing: 19%
- Education: 8%
- Power: 2%
- Other: 1%
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
@IRCEurope /IRCEurope @IRCEurope

Fatima’s 8 year old daughter, Formina, is the apple of her mother’s eye. The pair sit in the IRC supported comprehensive women’s centre in Cox’s Bazar, Bangladesh, where her mother is a volunteer.

Photo credits

Mason Gersh, Editor
Jo Knowles, Editor
Design by Interabang