





Cover image: IRC learning facilitator Fatima teaches children in Maiduguri, northeast Nigeria.

This page: IRC client Hala, 4 years old, from the southern countryside of Idlib.

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The trustees present their statutory report together with the financial statements of International Rescue Committee, UK ("IRC-UK") for the year ended 30 September 2019 (FY 2019).

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

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

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

The financial statements have been prepared in accordance with the accounting policies set out on pages 45 to 50 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).

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A Letter from the Executive Director



Laura Kyrke-Smith
Executive Director,
International Rescue
Committee, UK

Dear friends and supporters,

In a time of great strain on the humanitarian system, when a record number of people have been forced to flee their homes, the International Rescue Committee's work is needed more than ever. As governments around the world turn their backs on refugees and displaced people, the IRC's mission to help those whose lives and livelihoods are shattered by conflict and disaster has not wavered.

In over 40 countries, the IRC is providing vital services such as responding to urgent health needs like malnutrition, educating vulnerable displaced children, and training female refugees to help them rebuild their livelihoods and their futures.

Take, for example, the escalating violence in Idlib, Syria, which has forced hundreds of thousands of people to flee their homes. It is estimated that if the violence escalates in 2020, the number of displaced people inside Idlib could be pushed to over one million. The IRC's teams are there to provide vital support like cash grants and healthcare. We have issued urgent calls for an immediate ceasefire, and for all parties to the conflict to commit to the United Nations peace process and abide by their obligations under international humanitarian law.

In Yemen, intense fighting in Al Dhale'e and concerns over the safety of staff and clients using our services forced the IRC to temporarily relocate a number of activities including mobile health clinics, cholera treatment, education and livelihoods support. Despite the challenges, the IRC reaches more than 21,000 people in Yemen each week. In capitals across Europe and in the United States, we have repeatedly called for a political settlement to end the violence and a nationwide ceasefire.

In the Democratic Republic of the Congo (DRC) we responded to the Ebola crisis, training health workers across the country to recognise Ebola symptoms and safely triage and transfer suspected cases to Ebola treatment centres. We also led on infection prevention and control in health facilities, and looked after women's and children's specific protection needs.

We could not respond to humanitarian crises like these without our generous funders. Our government donors like the Department for International Development (DFID) help us save lives, day in day out. But I am also particularly encouraged by our growing number of corporate and foundation partners who play a vital role not just in funding our work, but in delivering it alongside us.

Our partnership with the Citi Foundation, for example, sees young people in Africa, the Middle East and Europe acquiring business skills that are transforming their lives. This is one of so many programmes in which the resilience and talents of our clients shines through every day.

The LEGO Foundation has just awarded the IRC a generous grant to promote early learning solutions for pre-primary and primary school-aged children impacted by the humanitarian crises in East Africa. This major initiative, called PlayMatters, will deliver play-based learning to children, strengthening their resilience, and building their social, emotional, cognitive, physical and creative skills.

The support of our high-profile and determined advocates is also crucial.

Recently, the IRC announced that the Prince of Wales has become the IRC's first UK Patron, and we are deeply grateful for his support.



His Royal Highness has a longstanding interest in the IRC's work and previously visited an IRC project in Berlin offering female refugees vocational training courses.

The Business Refugee Action Network (BRAN) brings together European businesses to train, hire and stand up for refugees. At the first ever Global Refugee Forum in Geneva in 2019, the network lobbied for the private sector to commit to sustainable policies that ensure refugees are given the chance to rebuild their lives.

As part of the IRC's World Refugee Day activations, the IRC collaborated with all four Tate galleries across the UK as well as the V&A to highlight the work of artists forced to flee their homes. Together we celebrated the contributions refugees have made to the arts and what we stand to lose if refugees lose our support.

I am proud to be part of the IRC and to have taken on the role of Executive Director in the UK. I would like to thank my predecessor Sanjayan Srikanthan for his dedication and leadership.

Finally, I want to pay tribute to our staff, many of whom risk their lives to deliver lifesaving aid. In 2019 we tragically lost members of the IRC community. Staff member Seydou Zakari was killed on 15 June in an attack of Tcholori village, in eastern Niger. The driver of the vehicle he was in, a contractor of one of the IRC's partners, was also killed. In Nigeria, Dan Maiwaina Auwali Samaila, a community volunteer with our Health and Nutrition programme, was killed in an explosion on 16 June.

These tragic losses underscore just how unstable many of the communities that we work in are, and I am continually inspired by the

dedication of our staff despite the challenges they face. Their impact on countless lives is immeasurable.

On behalf of the entire IRC family, I sincerely thank you for supporting our mission to help people in desperate need, in some of the world's toughest places. It is your generosity that makes our work possible, and it is only with your support that we can continue to fight for the people we serve to have safer, brighter futures.

Above: The Prince of Wales and The Duchess of Cornwall at an IRC workshop in Germany. The IRC collaborates with jobs4refugees to provide women who have fled violence and persecution with the skills they need to find work in Germany.



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

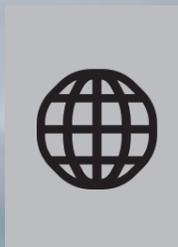
Safeguarding at the IRC

In 2019, the IRC reaffirmed its approach to safeguarding in consultation with more than 200 staff members from across the organisation. Our new strategy sets out a long-term approach that will deliver fundamental organisational and behavioural change.

Our new Director of Safeguarding joined the IRC in 2019. Building the Safeguarding Unit will continue into 2020, as the team of dedicated safeguarding staff grows to include regional roles which support the development of our local offices and enhance their safeguarding prevention and response. The strengthening of our policies and processes continues, with the development of global good practices, other materials aimed at protecting staff and beneficiaries, and responding to concerns as they raise.



Crisis Watch 2019 – the global picture



70.8m people worldwide are forcibly displaced from their homes



Over 30 people are forced to flee their homes every minute



25.9 million people are refugees



Over half of refugees are children



This page: Areesha Camp in Northeast Syria is home to approximately 13,436 displaced people. The camp is overcrowded and repeatedly floods in the winter, which makes the living conditions even harder for families who have had to flee conflict multiple times.



Crisis spotlight: Yemen

The conflict in Yemen, now in its fifth year, has resulted in the world's worst humanitarian crisis.

More than 24 million people are in need of humanitarian assistance, the economic situation remains dire and the country is once again teetering on the brink of famine. An IRC report found that at the current rate of decline, it will take 20 years for the country to return to pre-war levels of child nutrition. Meanwhile, another five years of fighting will cost the international community over £22 billion just to sustain the current level of humanitarian aid.

The IRC continues to call for an inclusive political settlement to the crisis, improved humanitarian access, and urgent humanitarian relief on all fronts to alleviate the ongoing suffering of the Yemeni people.

“Conditions for ordinary Yemenis are deteriorating across every measure – security, economic, and humanitarian. Quite simply – things have never been worse. Real steps must be taken to alleviate suffering now,” says Frank Mc Manus, the IRC’s Yemen Country Director.

The depreciation of Yemen’s currency corresponds with dramatic price hikes on basic commodities, leaving millions of people unable to buy enough food to meet their daily needs. With less than 45% of health clinics in operation, and salaries to critical healthcare staff not being paid, the people of Yemen lack vital access to basic healthcare.

The IRC is a major provider of humanitarian assistance in the country, continuing to deliver lifesaving services. Each week, the IRC delivers health services for 10,000 individuals in Yemen, rehabilitates water points for access to clean water, offers nutrition assistance and treatment to 500 children, provides cash transfers to 5,000 families, and supports 250 women in safe spaces.

The IRC has been working in Yemen since 2012, and rapidly scaled our programming in 2015 to address greater humanitarian need caused by the conflict. While the ongoing conflict and restrictions of air and seaports create challenges to our operations, the IRC’s 394 staff in Yemen and 648 paid volunteers have maintained access to affected populations and continue to provide life-saving services.

Flexible, private funding in addition to generous support from our partners enables the IRC to adapt to the changing contexts and respond where needs are greatest.



Above: A young child at an IRC mobile clinic operating in the suburb of Bir Ahmed on the outskirts of Aden, Yemen, reaching vulnerable families displaced by conflict who cannot afford to access medical services.

Opposite: The IRC’s Gender Equality unit in Yemen holds weekly sessions at IRC-supported Helal Health Centre, where they discuss issues of gender, protection, child protection and health and nutrition with women who seek care at the clinic for themselves and their children.



Twins take first steps after treatment by IRC mobile health team:

Fulla is the mother of twin girls, Yusra and Yumna (age 1 year and 5 months). The family had to flee Taiz when fighting broke out and are renting a home on the outskirts of Aden. Yusra and Yumna became very unwell; they were vomiting and had diarrhoea. Fulla could not afford to take them to the hospital and heard about the IRC’s mobile health team.

At the clinic, the twins were treated for vomiting and diarrhoea, and were also diagnosed with malnutrition and offered treatment. Helped by the treatment, the twins grew strong enough to take their first steps.



Crisis spotlight: Syria

Syria represents the greatest humanitarian and political failure of our time. The country remains without a plan for peace, and the defining characteristic of this war continues to be its disregard for civilian life and international law.

In northwest Syria, the humanitarian situation has been at breaking point for months, and further displacements that we predict this year will continue to take a toll on what is already a catastrophic humanitarian situation. A ceasefire agreement in early January failed to be upheld, and continued airstrikes and shelling have forced more than 350,000 people to flee their homes in Idlib and western Aleppo, fearing for their lives.

In May 2019, an IRC assessment in Idlib found that those displaced by the fighting in April had moved house an average of five times since the start of the war eight years ago – some had even fled their homes 10 times or more. In that same assessment, over 50% of parents and guardians reported that children were showing signs of severe emotional distress such as unusual crying and screaming.

In late 2019, over 11% of children under the age of five who attended IRC-supported health clinics in both Idlib and rural Aleppo for medical assistance were found to be suffering from acute malnutrition. In December, the IRC conducted Rapid Needs Assessments in 11 Syrian communities to assist newly displaced people, finding that their most urgent needs were shelter, food and fuel to keep warm.



With over 50 attacks on Idlib health care centres in 2019, several facilities were forced to suspend operations due to safety concerns. The situation remains fragile across northwest Syria, and, in addition to our response on the ground, we are continuing to make urgent calls for a ceasefire and a political solution to the violence.

In northeast Syria, 2019 saw large numbers of people displaced. The camp at Al Hol expanded from about 10,000 people to over 65,000 – during fighting to push ISIS from the last area of territory they controlled in northeast Syria in March, and when a military offensive in October forced over 200,000 people to flee their homes.

In both instances, the IRC was on the ground providing emergency assistance. In March, hundreds

of children arriving at Al Hol were found to be suffering from severe acute malnutrition. Our medical teams worked tirelessly to support all those in need, providing medical care to women and children, while referring the most vulnerable cases to hospital. We continue to provide primary health care for thousands of people living in both this camp and in other camps and communities across the northeast.

Following the offensive in October, we provided ready-to-eat food to assist those who had to flee their homes, and our Mobile Medical Units were also deployed to support the newly displaced. In addition, our regular work providing health care, protection and livelihoods support in camps and cities across the region continues.

Crisis spotlight: Europe and Mediterranean migration



The challenges for refugees and migrants in Europe remain an urgent concern, and in 2019 the IRC advocated for an increased political focus on the critical situation facing displaced people across Greece, Libya and several other countries in and bordering Europe. We put the spotlight on Europe's moral responsibility to not only protect vulnerable refugees, but integrate resettled populations into European society to benefit both host communities and people desperate to rebuild their lives.

Thousands of people arriving on the Greek islands in 2019 were met with a lack of adequate shelter and record levels of overcrowding. Many families lost their lives trying to reach safety in Europe. In response to this continuous and vicious cycle, the IRC joined 11 NGOs in a joint call on the Greek government and European leaders to abandon ad hoc solutions to migration and instead focus on a long-term strategy that puts the livelihoods of refugees and the interests of host communities at its heart.

On the Greek island of Lesbos, the IRC operates in Kara Tepe Hospitality Centre, which houses over one thousand vulnerable asylum applicants including women and people with disabilities. In March 2019, the IRC hosted IRC Voice and Game of Thrones star Lena Headey on a visit to Lesbos, where she was given a tour of Moria reception centre and urged European leaders to step up efforts to protect and share responsibility for the refugee crisis that left tens of thousands in limbo.

Other IRC programming in Greece in 2019 included economic recovery and development work, protection and psychological support, and much-needed water, sanitation and hygiene services.

In Libya, close to one million people were in need of humanitarian assistance in 2019, and the IRC was there to respond. Our programming included life-saving health care and protection services to communities impacted by the chronic instability and conflict.

At the Triq al Sikka detention centre in Tripoli, we provided critical primary health care services to hundreds of refugees and migrants.

Opposite page: Jumana*, a mother to nine children living in Areesha Camp in northeast Syria, was one of a number of mothers who received a newborn kit from the IRC through a project funded by ECHO.

Left: Lena Headey, actor and IRC Voice, visiting the IRC's Mental Health Centre in Mytilene.

Below: The IRC team Sama, Mustafah, and Mohamed (L-R) help to unload medicine at the Ministry of Health Warehouse in Sirte, Libya.



We also operate a Community Development Centre in Tripoli, where in 2019 we provided health and protection services, and space for women and girls to receive gender-based violence (GBV) prevention and response services.

Daily violent clashes in Tripoli in 2019 claimed the lives of many innocent civilians, and tens of thousands of people were displaced. As people were forced to flee their homes, the IRC mobile medical team continued to treat patients at health centres close to the areas where people were gathering. The IRC also deployed trauma staff to primary health centres and shelters across the region to provide emergency medical care, equipment and essential medical supplies.



Our approach: A focus on outcome and evidence

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. To 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.



Our approach: A focus on refugee livelihoods

The humanitarian landscape is changing. Not only are millions displaced, they're displaced for longer periods of time, and the majority live in cities and communities rather than refugee camps. In fact, 60% of the world's refugees and 80% of internally displaced persons (IDPs) 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, stifling the economy for everyone.

Refugee women face additional barriers to safe economic opportunities, including a heightened threat of gender-based violence (GBV) and economic exploitation, particularly high legal barriers to decent work and increased economic burdens. The Sustainable Development Goal related to promoting decent work for all will not be achieved unless opportunities for crisis-affected women are transformed.

The IRC therefore promotes a model of women's economic empowerment that not only seeks to increase women's use and control of economic resources, but also tackles GBV, women's economic exploitation and transforms gender norms and discriminatory laws.

Rescuing Futures: Citi Foundation

In this new landscape, earning a reliable income is critical, not only for refugees and vulnerable young people to survive, but to rebuild their futures and contribute to the communities and local economies around them.

In response, the IRC and the Citi Foundation teamed up in 2017 to back refugees and other vulnerable young people in cities around the world as they work to set up their own businesses. Over the past two years, we have supported nearly one thousand young people in Athens, Amman and Yola to kickstart their economic futures.

With the success of the first two years, a £2.6 million grant by the Citi Foundation's Pathways to Progress initiative is now extending the programme to young people in cities in Cameroon, Lebanon and Germany.

Rescuing Futures will now support more than 1,300 more young people with business training, mentorship and start-up grants by 2021. The local markets and ecosystem around them are critical to their success, so an important part of the programme is engaging city and community leaders to bolster social cohesion and build bridges to the local labour market. In reality, this means we will directly support more than 3,000 people to actively engage in local markets and communities.

By boosting business skills and ties to local markets, Rescuing Futures gives young people who have overcome conflict, crisis and hardship – and the communities around them – opportunities to not only survive, but thrive.



Fariba's story

Fariba, a designer in Athens, can make anything – from sturdy messenger bags made out of the rubber boats that refugees like her arrived on, to the most delicate threaded bracelets. Rescuing Futures is helping her on the road to starting her own small jewellery business. "My work makes me feel good. I cannot describe how good it feels... I feel proud every time I make something. Now when I wake up, I feel like I have a new life," she says.

"Refugees are strong, stronger than anything you can imagine," she adds. "Women can be so powerful – and it's very important that their ideas are appreciated. You have to have an idea, motivation and power to achieve your goals as a businesswoman."

Opposite: IRC staff help women from Machongwe village, Zimbabwe collect food and dignity packs at a distribution centre.



Our approach: A focus on women and girls; and gender in action

Violence against women and girls is a global problem of epidemic proportions. Evidence shows that over one-third of women and girls globally will experience some form of violence in their lifetime.

Gender-based violence (GBV) is exacerbated in emergencies, where vulnerability and risks are higher and family and community protections have broken down. The IRC estimates that 14 million refugees and displaced women and girls were subjected to sexual violence in 2019. Yet, only 0.12% of global humanitarian funding goes to GBV prevention and response.

Our research has shown that in South Sudan, 73% of women who have had a partner have experienced intimate partner violence. Child marriage rates in Syria are four times higher than before the civil war began, and in Niger almost 75% of girls are married before the age of 18. In emergency settings, over 500 women and girls die during pregnancy or childbirth each day.

Using programming expertise and global-level advocacy, we have continued to put women and girls front and centre in our work, and support their voice and agency through women's movement building.

Opposite: A child receives acute malnutrition treatment at the IRC's Hope Health Centre in Pamir refugee camp, South Sudan. Hope Health Centre serves approximately 10,000 refugees.

In 2019, we released the *Where Is The Money?* report on funding and data gaps surrounding GBV. Several other IRC initiatives – such as What Works to Prevent Violence Against Women and Girls report (funded by DFID), the creation of the GBV Accountability Framework by the Real Time Accountability Partnership, and ongoing efforts to create a set of minimum standards for responding to GBV in emergencies – are helping to further develop a body of expertise on how humanitarians can prevent and respond to GBV.

The IRC's internal Gender Action Plan (GAP)

In 2019 we launched the Gender Action Plan (GAP), an organisation-wide, three-year plan that identifies actions to close the gender gap at the IRC. At IRC-UK, approximately one third of staff are male. Our actions stem from the belief that we must be a gender equitable organisation in order to deliver gender equitable programmes in the communities we serve.

The goal is that, by 2022, the IRC will have a gender-balanced workforce worldwide with dynamic, varied and innovative perspectives that drive the effectiveness and success of the organisation. The GAP directs how we will achieve this goal by narrowing inequalities inside the IRC.

The IRC has regional gender advisors across Africa, the Middle East, Asia and the US who oversee the implementation of activities aimed at achieving three key outcomes:

- Attracting and promoting female staff by establishing women leaders' networks, developing succession plans for programmes-based female staff, and introducing innovative, more inclusive recruitment practices.
 - Fostering consistent staff attitudes that uphold gender equality by building an internal organisational movement that includes 343 Gender Equality Champions across 28 countries and 68 Women at Work groups across 21 countries. Gender Equality Champions are volunteers from within the IRC who lead initiatives that instil an equitable organisational culture within their worksites. These initiatives range from leading gender sensitisation sessions to the establishment of nursing and daycare spaces. Women at Work groups are employee-led platforms that offer women a safe space to share experiences and make requests collectively.
 - Establishing an organisational culture where women are safe and respected, by introducing inclusive safety and security practices where women are active participants in the design and management of their security needs, as well as fostering a harassment-free work environment through awareness and accountability.
- The IRC network sets targets against each of these outcomes and monitors progress every six months.



Standing up for our clients

Business Refugee Action Network

With the right opportunities, refugees can rebuild their lives, settle into their new communities and contribute to the local economy. At the same time, when companies recognise and celebrate the intrinsic value and contributions of refugees to communities and businesses, they benefit. That's why the IRC collaborated with business to launch the Business Refugee Action Network (BRAN). BRAN was established in 2018 by founding members the IRC, Virgin, Ben & Jerry's, the Tent Partnership for Refugees and the B Team.



BRAN seeks to improve the lives and economic opportunities of refugees through the action and influence of European business. It supports refugees by creating a business community that fosters innovative approaches to hiring and developing goods and services for refugees, as well as speaking out in support of refugees. In this way, BRAN enhances choices and opportunities for refugees whose lives have been torn apart and livelihoods destroyed.

Businesses have the power to lend their voice and leadership to support refugees, and BRAN mobilises these voices to influence key national, regional and global policy debates. In 2019, BRAN brought together global business leaders, philanthropic organisations and government officials during the United Nations General Assembly to take a stand for refugees and call on governments to do more.

With the right support and the right opportunities, refugees can re-establish and grow their careers while building and planning for their futures.

SDG Progress: Leaving No One Behind

In September 2019, an event convened by the IRC on behalf of the Business Refugee Action Network (BRAN) brought together global business leaders, philanthropic organisations and government officials during the 2019 United Nations General Assembly to take a stand for refugees and call for greater economic inclusion in line with the Sustainable Development Goals (SDGs). Speakers included IRC president and CEO David Miliband, former United Nations Secretary-General Ban Ki-moon, founder of the Virgin Group Sir Richard Branson, Obayemi Olawale, a former refugee from Nigeria who now owns a medical supply transportation business and Fabrizio Hochschild, Under-Secretary-General of the United Nations.

All noted the critical role businesses play in creating opportunity for refugees while also drawing attention to a major issue threatening the success of the SDGs: the lack of refugee inclusion. The event and call-to-action by prominent business leaders coincided with the release of a report by the IRC which found the SDGs are failing to include refugees and, as a result, will not be achieved for all by 2030. This follows research released by the IRC and the Overseas Development Institute in 2018, supported by Citi and Unilever, that showed up to 82% of fragile and conflict-affected states are off track to achieve the SDGs.

We need bold government action to ensure refugees count in the SDGs. The IRC continues to call on leaders around the world to measure how refugees living in their countries are faring, and then put policies in place that don't leave refugees out.



World Refugee Day 2019: Dear Refugees

For World Refugee Day 2019, the IRC launched a global campaign calling for welcome and spotlighting the contributions refugees have made and are continuing to make to society. Celebrity voices, including Lena Headey, Mandy Patinkin and Keegan-Michael Key, came together in a tribute to the refugees who have shaped our world. The multi-platform campaign included several activations, including:

— A video thanking famous refugees – Freddie Mercury, Albert Einstein, Elie Wiesel, Gloria Estefan, Marc Chagall, Luka Modrić, M.I.A. and the authors of Curious George – for the contributions they've made to our lives and society.

— An activation at Tate's four galleries across the UK: Tate's galleries in London, Liverpool and St Ives marked World Refugee Day by spotlighting works by artists who fled conflict or persecution.

— An open letter calling for welcome and acknowledging the contributions of refugees: The letter was a call to action, asking individuals to stand for a world that always welcomes and supports the rights of refugees, ensuring they can reclaim their futures.

— A display in collaboration with Refugee Week and the V&A highlighting refugee tenacity and entrepreneurship. The display celebrated the work of young entrepreneurs, supported by the IRC and the Citi Foundation, who have fled crisis and are now making their communities stronger by starting their own small businesses.

World Refugee Day, which is 20 June, raises awareness of those displaced by conflict and persecution. To learn more about the IRC's World Refugee Day 2019 campaign, visit [Rescue-UK.org/Welcome](https://www.rescue-uk.org/welcome).

Above: IRC learning facilitator Fatima teaches school children in Maiduguri, northeast Nigeria, as part of the IRC's Education in Emergencies programme.

Opposite: IRC President and CEO David Miliband with British entrepreneur Richard Branson at the 2019 United Nations General Assembly BRAN event..



Support for our work

In 2019, our private income grew thanks to our generous supporters.

Individuals, companies, trusts and foundations and other organisations enabled us to respond to more of the world's worst humanitarian crises.

We raised £5.4 million thanks to a partnership with the Saïd and Asfari Foundations and thanks to their support, the IRC will, over four years, directly reach over 10,000 Syrian refugees in Lebanon. The project will enhance refugee children's and adolescents' access to educational opportunities by tackling barriers to education, including early marriage and child labour. By giving children and young people access to basic literacy and numeracy, tailored support, and preventing negative coping mechanisms at the household level, this landmark project will help to ensure that these children and young people will be better prepared for a future where they can thrive.

In 2019 we also reached an agreement to pilot a Huckepack summer school programme to provide social-emotional learning and German language skills to newcomer children arriving in North Rhine-Westphalia, Germany. This pilot is supported by a generous grant

Right: IRC field staff and community health workers lead a counselling session with clients in Mangalme, Chad. In Chad, over 1 million children suffer from acute malnutrition. The IRC is piloting a new malnutrition solution here designed to increase access to treatment.

Opposite Page: IRC vehicles being loaded with dignity kits, food stuffs and other aid material at Chimanimani Hospital in Zimbabwe.

from the UBS Optimus Foundation, and will teach the newly arrived children what to expect when they reach secondary school. It will also provide an opportunity for 32 Teach First Deutschland Fellows to gain practical experience in a classroom setting while using the IRC's Healing Classrooms approach. Projects like these show how refugee children are smart, talented and resilient – and that providing them with tailored education will give them the self-confidence they need to unlock their full potential.

In addition to partnerships, the IRC can only provide the life-saving and livelihood supporting work it does with the help of our private donors. Thanks to our supporters, we helped thousands of people in need from Yemen to Kenya and beyond. The crucial unrestricted income contributed to the IRC by the public and philanthropists has helped us reach more people efficiently across the globe.



In October 2019, IRC President and CEO David Miliband hosted the inaugural gathering of 'The Fifty-One', a group of philanthropists brought together by the IRC to help us respond to the biggest humanitarian challenges facing the world today. This generous group of supporters currently contribute over £200,000 of unrestricted funding to IRC-UK every year and we have ambitions to grow this, giving us crucial flexibility in the face of increasingly complex and long-lasting humanitarian crises.

Additionally, the IRC was mentioned over 2,000 times in top tier media outlets across the UK and Europe, and we mobilised over 91,000 people with our digital campaigns through petitions and pledges. Thank you to all of our digital supporters for making their voice heard in support of the IRC's mission.



Getting Active for Refugees

In 2019, the IRC partnered with several active initiatives to raise money for the IRC's mission. From a 50-kilometre trek to half marathons, people from across the UK came together to support refugees on behalf of the IRC.

In August, the IRC joined Global Adventure Challenges to organise the UK's only charity trek experience. Participants walked side by side for 25 or 50 kilometres with hundreds of like-minded individuals all with the same goal in mind, to cross the finish line and fundraise for refugees. Coming together in one of the UK's most stunning National Parks, the Peak District, close to 200 trekkers took part in the TrekFest challenge.

Also in August, the IRC and Global Adventure Challenges partnered on a four-day, three hundred mile cycle ride adventure from London to Paris. In October, runners supported the IRC in their pursuit of finishing both the Royal Parks Half Marathon and the Oxford Half Marathon.

Keep an eye out for future fun initiatives supporting the IRC's mission.

Rescuing Humanity with Digital Fundraising

We ran several successful digital fundraising appeals in 2019, reaching millions of people and generating vital funds for our work around the world.

Notably, we launched our largest-ever winter appeal, titled Rescue Humanity, with a focus on our transformative work in Yemen and beyond. We also launched an online alternative gift website called Rescue Gifts, in which we invited the public to 'Give a gift that matters'.

In Spring, we responded to Cyclone Idai by launching an emergency appeal for our humanitarian work in Zimbabwe, and once again, we marked Ramadan with an appeal encouraging people in the UK to support displaced people at this special time of year.

Our supporters

We would like to extend our sincere gratitude to the trusts, foundations, companies, organisations and individual donors that made our work possible in 2019. 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
- Clifford Chance LLP
- Comic Relief
- Genesis Prize Foundation
- Green Room Charitable Trust
- Jacobs Foundation
- James Percy Foundation
- Levi Strauss & Co
- Mistral Stiftung
- Mondelez
- Penny Appeal
- Puma Energy Foundation
- Saïd Foundation
- Touton S.A.
- True Colours Trust
- UBS Optimus Foundation
- Vitol Foundation
- Vodafone Foundation
- RELX Group

Individual donors

- Anita Mendiratta
- Bill Winters
- Eric Salama
- Francesco Garzarelli and Elena Ciallié
- James T. and Hiroko Sherwin
- John and Catriona Stares
- Rasha Mansouri Elmasry and Hassan Elmasry
- Susan Gibson and Mark Bergman
- Wendy Fisher
- Michael Lockett
- Richard Winter
- The Ulrich Family
- Alan Howard

Organisations

- Action Against Hunger & The Childrens Investment Fund Foundation, as part of No Wasted Lives
- Christian Blind Mission



Support for our work: Institutional grant-funded activities

We continued to strengthen our relationships with government donors and institutions in 2019. In addition to supporting the crucial humanitarian work of the IRC, these partnerships allow collaboration in thought leadership on the humanitarian sector's most pressing issues.

Below: Medicine is unloaded at the Ministry of Health Warehouse in Sirte, Libya.

Institutional donors

 Agence Française de Développement	 Danish International Development Agency (Danida)	 Dutch Ministry of Foreign Affairs
 European Commission – Directorate-General for Development and Cooperation (EuropeAid)	 European Commission – Directorate-General for Humanitarian Aid and Civil Protection (ECHO)	 Irish Aid
 Swedish International Development Cooperation Agency (Sida)	 Swiss Agency for Development and Cooperation (SDC)	 UK Department for International Development (DFID)



Asia – Pakistan

Pakistan is among the most disaster-prone countries in the world, with an estimated 2.9 million people in need of humanitarian assistance.

Working across sectors, IRC programmes focus on supporting vulnerable Pakistanis to rebuild from natural disasters while also assisting refugees from neighbouring Afghanistan. Over the last five years, the IRC has helped over 3 million people in Pakistan, providing development and humanitarian assistance to the communities who need it the most, with the continued support of DFID and other key donors.

IRC-UK recently secured over £9 million through a new DFID funding mechanism managed by PwC. The DFID Girls' Education Challenge initiative Leave No Girl Behind supports highly marginalised girls with education, protection and economic development programming. The IRC has been using the initiative to establish community-based learning centres with transport and childcare solutions, alongside wider advocacy efforts and capacity-building with community stakeholders and policymakers in an effort to reach 48,000 girls in Baluchistan province by December 2020.

In December 2019, two important DFID-funded projects for internally displaced persons (IDPs) in Khyber Pakhtunkhwa and Federally Administered Tribal Areas came to an end. Aimed at complex emergencies, the generous contributions of £8 million for inclusive assistance and over £1.5 million towards IDP Vulnerability Assessment and Profiling (IVAP) were used to inform and implement protection, livelihoods, water, sanitation and hygiene (WASH) and shelter programming for 1 million people over the course of four years. The IRC received a 'good performance' scorecard rating for the assistance programme from the donor.



West Africa – Nigeria

Over the past few years, the IRC has focused on scaling up its presence and response in the conflict-affected regions of northeast Nigeria, where over 7 million people are in need of humanitarian aid. The hardest-hit states of Adamawa, Borno and Yobe host approximately 2 million internally displaced persons (IDPs), the majority of which are women and children who have been displaced multiple times due to attacks and territorial expansion by armed groups.

In response, IRC Nigeria focuses on achieving three primary outcomes related to health, education, and economic wellbeing. Since December 2018, the IRC has been responding to gender-based violence (GBV) needs in Borno State after receiving £1.2 million from the Dutch Ministry of Foreign Affairs. This has allowed the IRC to build and support safe spaces for women and girls, set up groups for men to challenge their attitudes and behaviours, distribute dignity kits, and support women at risk to generate income and have increased household decision making power.

In 2019, IRC Nigeria has been implementing two DFID grants totalling £26 million. With this funding the IRC works to ensure that vulnerable populations, notably children, GBV survivors, elderly and populations with disabilities in northeast Nigeria are protected and receive support when they experience harm. Part of these DFID funds have also enabled children in northeast Nigeria to access education, and this funding is supplemented by a new donor for the region, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). This additional £1.7 million supports systems strengthening and capacity development for quality education in Adamawa State. Not only will schools be safer and more functional, but it assures support to 1,000 teachers to develop subject knowledge and appropriate pedagogical practices.



Support for our work: Institutional grant-funded activities



East Africa – Somalia

The IRC in Somalia empowers conflict and disaster-affected communities to recover in safety and establish productive, fulfilling lives. We do this by responding both to the short-term need of communities following a humanitarian crisis, including climate shocks, while also building long-term household and community resilience.

With generous funding from DFID and the European Union, throughout the past year the IRC has continued to be a key member of several humanitarian consortia, helping communities to strengthen their resilience to shocks through rehabilitation of physical infrastructure such as boreholes, improved natural resource management and community level awareness. We have provided communities with access to water and sanitation facilities by rehabilitating water sources, conducting emergency water trucking, and distributing hygiene kits and jerrycans.

To strengthen community resilience to future shocks, we have also provided vulnerable households with unconditional cash payments, food vouchers, small business grants, and business skills training, while rehabilitating market infrastructure and implementing cash for work projects to improve communal infrastructure.

Opposite: Dr Giovanna Aguilar, working for the National Prosecutor's Office, uses CuéntaNos in her day-to-day work with women, children and families who are victims of violence in El Salvador.



Latin America

Following many years of humanitarian response programming in Latin America during the second half of the twentieth century, the IRC returned to establish programmes in El Salvador in 2017. Humanitarian operations expanded to Colombia and Venezuela in 2018, Honduras in 2019 and in 2020 will expand to Guatemala. The IRC's programmes in Latin America respond to humanitarian needs of a mixed migration crisis with both internal displacement and external movement driven by political unrest, economic failure and violent crime.

In El Salvador, approximately 300,000 people are internally displaced out of a total population of 6.5 million people, approximately 70,000 external migrants were stopped at the US border last year, and an additional 50,000 migrants return annually. In 2020, 194,000 are at risk of having their Temporary Protective Status in the US cancelled, provoking an unprecedented return to the country.

The IRC El Salvador team serves internally displaced people, returnees and those who have been victimised due to targeted and generalised violence in the country. This includes highly vulnerable groups such as the LGBTQ+ community, women, and children.

Thanks to our partnership with GSMA Mobile for Humanitarian Innovation, with funding originally from DFID, the IRC has been able to expand the CuéntaNos ("tell us" in Spanish) interactive platform which provides access to life-saving information to those in vulnerable situations. Users are empowered to seek services based on their needs, location or future destination in-country through a dynamic map of El Salvador that offers information on a range of services such as protection, shelter, health, education and legal assistance. GSMA support would allow for the expansion of CuéntaNos across Honduras and Guatemala, as well as for increased focus and attention to women and girls and the LGBTQ+ community in especially violent, marginalised and difficult to access communities. As part of this partnership, the IRC is also piloting Safe Spaces for women and girls and the LGBTQ+ community in both El Salvador and Honduras.



Great Lakes – Tanzania

The IRC has been present in Tanzania since 1993, helping refugees achieve durable solutions by delivering life-saving and life-sustaining services to camp-based refugees, as well as supporting local Tanzanian communities with protection and capacity building programmes that promote a safer, more protective environment for at-risk community members.

This year, with funding from EuropeAid, the IRC began implementing its first cross-border project in the Great Lakes region, supporting local communities and civil society organisations in Tanzania and Burundi to promote and protect the rights of persons with disabilities.

The IRC has also received £5 million from DFID to lead a consortium of NGOs over 24 months to support inclusive, quality education and lifelong learning opportunities for refugee children in 46 primary and secondary schools in the Nduta, Mtendeli and Nyarugusu refugee camps in the Kigoma region.



Middle East and North Africa – Syria

The protracted conflict in Syria continues to exacerbate humanitarian needs across the country. In 2019, an estimated 11.7 million people were in need of humanitarian assistance, including 6.2 million internally displaced persons.

Thanks to DFID's contribution of close to £49 million, the IRC has continued to implement a four-year programme to provide life-saving support to 815,000 people. This includes protection services, quality primary healthcare, and the resources and skills that enable people affected by the conflict to meet their basic needs. By the end of September 2019, the IRC had supported 63 health care facilities providing 1,152,482 non-trauma healthcare consultations and 43,083 trauma consultations, and distributed £3,320,979 worth of unconditional cash through 31,917 grants for clients to spend freely.



Support for our work: Institutional grant-funded activities

Framework agreements & partnerships

Sida Humanitarian Framework Agreement

In 2019, the IRC implemented the first year of the Humanitarian Framework Agreement (HFA) IV, the fourth iteration of the IRC's strategic funding arrangement with the Swedish International Development Cooperation Agency (Sida). Funded by the Humanitarian Unit, the HFA contributes towards the Strategy for Sweden's humanitarian aid provided through Sida 2017–2020. The HFA IV runs from May 2018–March 2021 and in 2019 the IRC and Sida collaborated on programmes across 18 countries, reaching over 950,722 individuals in crisis affected communities through both short and long-term emergency and life-saving interventions. The HFA also funds methods development and capacity-building projects.

Since 2018, the IRC has been successfully piloting the Programme-Based Approach (PBA) under the HFA in the Central African Republic, Cameroon and Nigeria. The pilot provides a significant degree of flexibility through earmarked funding to implement a humanitarian response that is adaptive to the evolving environment and the needs of the

target population. In 2019, the IRC received an allocation of over £10.6 million for the second year of the HFA IV, which will support 11 projects including the Rapid Response Mechanism fund for sudden onset emergencies as well as two new methods development and capacity-building projects on disability inclusive programming and towards improving protection outcomes with partner InterAction.

Conflict Prevention and Peacebuilding Programme

Working with Sida's Peace and Human Security Unit, the IRC secured over £3.1 million to deliver the three-year Conflict Prevention and Peacebuilding Programme in the Democratic Republic of the Congo (DRC) and Somalia. Contributing to Sida's Strategy for Sustainable Peace 2017-2020, 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 are deepening our

understanding of programming across the humanitarian, peacebuilding, development triple nexus. In 2019, the IRC shared various practical examples of how we are operationalising the triple nexus through this programme at external learning events with Sida. The programme was also showcased in the October 2019 edition of Forced Migration Review.

Irish Aid Strategic Partnership

In early 2019 the IRC and Irish Aid began a new three-year strategic partnership, focused on addressing gender-based violence (GBV) in acute emergencies and protracted humanitarian crises. Gender equality forms a central pillar of Ireland's policy for international development, and under this ground-breaking partnership, Irish Aid has committed to provide the IRC with £3.8 million to deliver life-saving services for women and girl survivors of GBV in five of the most protracted, underfunded humanitarian settings in the world. The partnership also includes an emergency response funding mechanism which enables the IRC to put GBV services in place during the very earliest phase of an emergency.

This partnership also focuses on strengthening leadership to improve GBV prevention and response within the humanitarian system. This includes generating new evidence on the funding gaps and other barriers to tackling GBV in emergencies, which will be used to highlight the need to prioritise women and girls affected by violence. The IRC is also consolidating and sharing learning from across the Partnership and Women's Protection and Empowerment programming to promote adaptive, inclusive GBV programming which is accountable to women and girls in acute and protracted emergencies.

Left: Ebola survivor Jeanne Katungu receives mental health support from the IRC Women's Protection and Empowerment team.



This page: Eight years of fighting in Syria has put children's lives on hold and plummeted their futures into uncertainty. But no matter where they are – children deserve the right to play, to feel safe and to have fun. Funding from EU Humanitarian Aid helps us provide these vital spaces for children in Syria – giving them a sense of normalcy. The centre offers children the chance to be creative, learn and develop.





Governance, structure and management

Constitution

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

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

Liability of members

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

Board of Trustees

Members of our Board of Trustees are the charity's trustees and also act as company directors. They are responsible for overall governance in accordance with the provisions of the Companies Act 2006 and Charities Act 2011.

The Board is reviewing its governance with reference to the Charity Governance Code (the Code). The review is expected to show that IRC-UK's governance is broadly in line with practice set out in the Code. Nonetheless, IRC-UK is taking this opportunity to further strengthen its ways of working in the forthcoming year.

The Board of Trustees appoints new trustees for a term of three years. Board members may serve up to two three-year terms, and a third three-year term if they chair the Board or a Committee. The exception is the IRC NY representative, who does not rotate off.

The balance and diversity of trustees is kept under review by the Board of Trustees. The Board places an emphasis on ensuring that our trustees provide the specific mix of skills that have been identified as important to the charity's objectives and activities. All new trustees receive a full induction programme to ensure they understand their role and responsibilities, including with respect to safeguarding. New and existing trustees are also offered training opportunities to help them to fulfil these responsibilities. The Board of Trustees meets regularly to govern the charity.

A typical year for a Board member includes the following:

- Attendance at three Board of Trustee meetings each year;
- Attendance at committee meetings and at ad hoc groups convened for specific purposes;
- Attendance at events, e.g. public meetings, meetings with supporters/donors

The Board of Trustees delegates the day-to-day management of IRC-UK to the Senior Vice President (SVP) Europe and to the UK Executive Director, who are not directors for the purposes of company law and who report to the Board of Trustees.

Sanjayan Srikanthan held the roles of SVP Europe and UK Executive Director to 13 December 2019. On 1 January 2020, Laura Kyrke-Smith was appointed as UK Executive Director and Hans Van de Weerd was appointed as interim SVP Europe. Laura Kyrke-Smith now leads IRC-UK, with support from the SVP Europe as required. She works with a Senior Management Team (SMT), who meet regularly to review organisational business. The SMT comprised:

Sigrun Danielsson	Director of HR - Europe
Matthew Doyle	Director of Communications – Europe
Aska Pickering	Deputy Vice President, Awards Management Unit
Jo Knowles	Interim Director of Finance and Operations - Europe (to July 2019)
Naima Siddiqi	Senior Director of Finance and Operations – Europe (from July 2019)
Imogen Sudbery	Director of Policy and Advocacy – Europe
Emma Bolton	Senior Director of Fundraising – Europe (to September 2019)
Hannah Polly Williams	Director of Fundraising – Europe (from September 2019)

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

The Board guides the 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, Nominations and Safeguarding. These committees provide advice to the 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 a responsibility to advise the Board on whether the audit, risk management and control processes within IRC-UK (including those exercised by IRC NY in its delegated role as implementing partner) are effective, to scrutinise the annual budget and forecasts for the year and to review and input into the IRC NY annual internal audit plans and internal audit reports.

Remuneration

The remuneration of the SVP Europe and the 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 annually in September with adjustments effective 1 October. The review is undertaken jointly by the Board of Trustees and the IRC NY President and CEO.

The remuneration of the SMT is determined by the SVP Europe and the 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.

The SMT works with the Joint Negotiation Committee constituting IRC-UK management and trade union representatives to negotiate and agree a pay award.

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 2019.

Communicating with staff

IRC-UK ensures ongoing information sharing and dialogue, by both internal electronic communications as well as regular in-person all-staff meetings. All managers are expected to hold regular one-to-ones with their staff and open in-person communication is encouraged. Management and staff negotiate and/or consult on terms and conditions of employment with the IRC-UK trades union representatives through a Joint Negotiating Committee (JNC).

Statement of public benefit

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

Statement on modern slavery

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

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

We have had no relevant cases reported in 2019. More information can be found through the Modern Slavery Statement on our website.

Statement on safeguarding

The IRC has a strong commitment to creating a culture of zero-tolerance of sexual harassment and sexual exploitation and abuse in our workplace and in our programmes – as well as a safe environment for anonymous reporting. The IRC is determined to protect our beneficiaries and staff from sexual exploitation, abuse and harassment through prevention and, where misconduct is alleged, to address it without fear or favour.



Since 2003, a dedicated team of staff has been in place to address and prevent sexual harassment, exploitation and abuse at the IRC. We continue to strengthen the work they have delivered over the last 15 years. All IRC staff globally undertake annual training on the IRC Way. This is the IRC's Code of Conduct, which is expected to be understood and adhered to by all employees with disciplinary consequences for failing to do so. Based upon the IRC's four core values of Integrity, Service and Accountability and Equality, it includes IRC's policies on safeguarding issues and how to raise concerns of suspected misconduct.

IRC-UK has a Safeguarding Committee of the Board. The Board Safeguarding Committee will maintain oversight of IRC-UK's policies and response concerning safeguarding issues. The Director of Safeguarding drives forward a unified organisational strategy to continually strengthen our approach to safeguarding our staff and beneficiaries.

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

Code of Fundraising Practice Statement

No professional fundraisers were used during the year. IRC-UK received 39 complaints in FY19, owing to the significant growth in our email file. The complaints were resolved by our Supporter Care team in line with internal policy.

Financial report for the year

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102).

Total income in FY 2019 decreased by £12.5 million to £133.4 million (2018 - £145.9 million). The major driver of the decrease was the transfer of the ECHO Framework Partnership Agreement from IRC-UK to International Rescue Committee Deutschland (gGmbH) on 31 March 2019. This resulted in a reduction of £28.4 million in income from ECHO compared to FY 2018. However, as can be seen below, increases in income from existing donors such as DFID, SIDA, EuropeAid and the Dutch MFA, as well as the gaining of new donors, has partly offset this reduction. Additionally, income from donations and legacies increased by almost 50% to £1.6 million (2018: £1.1 million).

IRC-UK's principal funding sources are:

• DFID	£52.6 million (2018: £47.3 million)
• ECHO	£22.7 million (2018: £51.1 million)
• Sida	£17.6 million (2018: £11.7 million)
• EuropeAid	£11.6 million (2018: £9.0 million)
• Dutch MFA	£4.0 million (2018: £3.7 million)
• Irish Aid	£2.9 million (2018: £2.3 million)
• SDC	£1.1 million (2018: £1.2 million)
• Hands Up Foundation	£1.1 million (2018: nil)
• Porticus	£0.9 million (2018: nil)
• Norwegian Refugee Council	£0.8 million (2018: nil)
• DANIDA	£0.7 million (2018: £2.4 million)
• AFD	£0.6 million (2018: nil)
• Other	£8.3 million (2018: £7.3 million)

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

The results above include the impact of a change in accounting policy and a corresponding prior year adjustment for the costs of technical unit and other staff on IRC-UK payroll but funded from IRC NY budget. The change increased both income and expenditure but had no net impact on the results for the year. Further details are set out in the accounting policies on pages 45 and 50.

Investment policy

IRC-UK's cash holdings, totalling £7.5 million as of 30 September 2019 (2018 - £7.8 million), are held in current accounts with Standard Chartered Bank and NatWest Bank, denominated in donor currencies (Euro, British Pound and United States Dollars).

IRC-UK purchased currency forwards during the year to hedge the currency risk on Swedish Krona to United States Dollars for our Framework Agreement with Sida.

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 aims to maintain free reserves equivalent to six months' operating expenditure of the charity, defined as total support costs funded by unrestricted funds. The trustees monitor the level of actual and projected reserves and believe these to be sufficient to meet the current level of risk.



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

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

Review of reserves

Funds and reserves totalled £2.8 million as of 30 September 2019 (2018 - £2.8 million), of which £Nil (2018: £Nil) is restricted funds. £421k (2018 - £22k) is held in fixed assets.

As noted in FY 2018, the trustees had approved the use of £350k from free reserves to partly fund a one-off investment for its office move to new premises in London. Due to capitalisation of costs, this has resulted in an increase in fixed assets and a reduction in cash, resulting in free reserves (excluding fixed assets) totalling £2.4 million (2018 - £2.8 million). Based on a normalised operating expenditure excluding one-off costs, this results in free reserves being below the reserves policy, as expected in FY19, at four months of unrestricted expenditure (2018: six months).

As noted in the funding framework agreement between IRC-UK and IRC NY, the latter is committed to ensuring that IRC-UK maintains its free reserves equivalent to six months unrestricted operating expenditure. IRC-UK will work towards replenishing reserves to six months of expenditure in future years.

Despite the current uncertainty caused by the outbreak of the global COVID-19 pandemic, IRC-UK still has sufficient reserves to remain a going concern due to the terms of the framework agreement between IRC-UK and IRC Inc; and IRC Inc and IRC UK's current forecasts and financial positions.

Restricted income for the year was £123 million (2018 - £138 million), and the restricted expenditure for the year was £123 million (2018 - £138 million), which leaves restricted fund balances carried forward unchanged at £Nil.

Matching funds

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

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

Principal risks and uncertainties

The 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 Senior Management Team and established systems are in place to mitigate all significant risks.

Governance 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. 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 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 reports to the President and CEO of the IRC, and the Executive Director IRC-UK reports to the SVP Europe. 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 the Crisis Response, Recovery, and Development 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 on 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 risk 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 risk 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 2019

The principal risks facing IRC-UK were 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 has transferred its existing Framework Partnership Agreement (FPA) with ECHO to 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, the 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: The IRC has a widely communicated code of conduct and reporting procedure and in both FY 2018 and FY 2019 conducted training on the code of conduct for all 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. The IRC has implemented improved procedures for partnership management and supply chain management, including due diligence procedures. The IRC is developing an enterprise risk management system to improve management and mitigation of risk. 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

FY20 represents the last year of the current five-year organisation-wide strategic plan which began in 2015. In the next fiscal year, IRC-UK will continue pursuing this plan, which identified key opportunities for growth and defines the objectives required to make its vision a reality.

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. As well as pursuing the current plan, IRC-UK will play a key role in the organisation-wide strategic planning exercise currently underway to determine strategic priorities for the next phase of our work.

The IRC will also continue to prioritise and strengthen safeguarding policies and procedures towards a culture of zero tolerance of sexual harassment, exploitation, or abuse in the workplace and programmes.

As at the date of approval of accounts 5 June 2020, IRC UK's staff are all working remotely and the UK government has put in place national measures to mitigate the effects of COVID-19, the pandemic affecting activity throughout the world. The IRC network is working to assess and mitigate COVID-19's impact on programmes globally. Consequently, the priorities noted above may alter as the year progresses.

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:

Sir John Holmes
Chair

Ian Barry
Chair of Audit and Governance Committee

Approved by the trustees on 5 June 2020

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

Opinion

We have audited the financial statements of International Rescue Committee, UK (the 'charitable company') for the year ended 30 September 2019 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 2019 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.

Emphasis of matter – Effects of COVID-19

We draw attention to the trustees' report and the principal accounting policies in respect to the assessment of going concern which describe the potential impact of the COVID-19 pandemic on the charity's activities. Our opinion is not modified in respect of this matter.

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 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.

In preparing the financial statements, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

22 June 2020

Catherine Biscoe (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL



Statement of financial activities

Year to 30 September 2019 (incorporating income and expenditure account)

	Notes	Unrestricted funds £'000	Restricted funds £'000	Total 2019 funds £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2018 funds £'000
Income and expenditure							
Income from:							
Donations and legacies	1	1,571	—	1,571	1,056	—	1,056
Investments		52	—	52	63	—	63
Charitable activities	2	8,318	123,484	131,802	6,915	137,896	144,811
Total income		9,941	123,484	133,425	8,034	137,896	145,930
Expenditure on:							
Raising funds	4	3,595	—	3,595	2,155	—	2,155
Charitable activities							
· Health		1,285	40,252	41,537	1,176	49,162	50,338
· Safety		1,313	41,131	42,444	1,147	47,924	49,071
· Education		338	10,577	10,915	259	10,796	11,055
· Economic Wellbeing		838	26,273	27,111	641	26,780	27,421
· Power		151	4,737	4,888	61	2,531	2,592
· Other		2,450	514	2,964	2,417	703	3,120
Total charitable activities	5	6,375	123,484	129,859	5,701	137,896	143,597
Total expenditure	3	9,970	123,484	133,454	7,856	137,896	145,752
Net (expenditure) income for the year	6	(29)	—	(29)	178	—	178
Balances brought forward at 1 October 2018		2,814	—	2,814	2,636	—	2,636
Balances carried forward at 30 September 2019		2,785	—	2,785	2,814	—	2,814

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 51 to 69 from part of these financial statements.

Balance sheet

as at 30 September 2019	Notes	2019 £'000	2019 £'000	2018 £'000	2018 £'000
Fixed assets					
Tangible assets	9		421		22
Current assets					
Debtors	11	45,422		53,796	
Cash at bank and in hand		7,526		7,847	
		52,948		61,643	
Creditors: amounts falling due within one year	12	(50,584)		(58,851)	
Net current assets			2,364		2,792
Total net assets			2,785		2,814
Represented by:					
Funds and reserves					
Income funds:					
Restricted funds	13		—		—
Unrestricted funds					
· General fund			2,785		2,814
			2,785		2,814

Approved by and signed on behalf of the trustees:

Sir John Holmes
Chair

Ian Barry
Chair of Audit and Governance Committee

Approved by the trustees on 5 June 2020

Company Registration Number: 3458056



Statement of cash flows

Year to 30 September 2019	Notes	2019 £'000	2018 £'000
Cash flows from operating activities:			
Net cash used in operating activities	A	(450)	(7,140)
Cash flows from investing activities:			
Investment income		52	63
Purchase of tangible fixed assets		(440)	(14)
Net cash from investing activities		(388)	49
Change in cash and cash equivalents in the year		(838)	(7,091)
Cash and cash equivalents at 1 October 2018	B	7,847	15,073
Change in cash and cash equivalents due to exchange rate movements		517	(135)
Cash and cash equivalents at 30 September 2019	B	7,526	7,847

Notes to the statement of cash flows for the year to 30 September 2019.

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

	2019 £'000	2018 £'000
Net movement in funds (as per the statement of financial activities)	(29)	178
Adjustments for:		
Depreciation charge	41	54
Investment income and interest receivable	(52)	(63)
Exchange rate movements	(517)	135
Decrease in debtors	8,374	8,689
Decrease in creditors	(8,267)	(16,133)
Net cash provided by (used in) operating activities	(450)	(7,140)

B Analysis of cash and cash equivalents

	2019 £'000	2018 £'000
Cash at bank and in hand	7,526	7,847
Total cash and cash equivalents	7,526	7,847

Principal accounting policies

Year to 30 September 2019

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 2019.

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

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

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

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

Critical accounting estimates and areas of judgement

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

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

- The treatment of deferred income balances relating to performance-related grants as monetary liabilities;
- The judgement that expenditure incurred on performance-related grants is a reliable basis for estimating the right to receive payment for the work performed;
- the judgement that, subject to any evidence to the contrary, all expenditure incurred under a signed funding agreement is recoverable from funders;
- the judgement that there is no provision required for disallowed expenditure under donor funding agreements (see note 17);
- estimates in respect of accrued expenditure;
- the allocation of office overheads and governance costs between charitable expenditure categories; and
- estimating the useful economic life of tangible fixed assets.

In addition to the above, the full impact of the recently emerged global COVID-19 pandemic is still unknown. It is therefore not currently possible to evaluate all the potential implications for the charity's activities, beneficiaries, funders, suppliers and the wider economy. Estimates used in the accounts are therefore subject to a greater degree of uncertainty and volatility.



Assessment of going concern and subsequent event

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

The trustees of the charity have concluded it remains appropriate to prepare the financial statements under the going concern basis. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. The trustees have considered the impact of the COVID-19 pandemic on the charity and have concluded that, due to the uncertainty of its impact in the UK and globally, it is not yet possible to determine whether it will have a material impact on the activities of IRC-UK. Although there may be some negative consequences that may affect IRC Inc, these do not present a material risk that it would be unable to provide support to IRC-UK under the funding framework agreement. The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants (see the risk management and reserves policy sections of the trustees' report for more information), funding pipelines and reserves.

Subsidiary company

The results of the charity's subsidiary, IRC-UK Trading Limited, have not been consolidated due to immateriality, as permitted under section 402 of the Companies Act 2006. The results of IRC-UK Trading Limited are summarised in note 21. The company was dormant during the year.

Prior year adjustment

In the year ended 30 September 2019, the trustees reviewed the recognition of staff costs relating to technical units and other global roles.

In prior years, staff costs and expenses relating to these staff and their subsequent reimbursement from IRC NY were not recognised as income or expenditure in the Statement of Financial Activities (SOFA), on the basis that IRC-UK did 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.

In the current year, the trustees have reviewed this policy and deem that, whilst the practical arrangements relating to these staff remain, it is appropriate to recognise both the staff costs and expenses paid by IRC-UK and the relevant reimbursement from IRC NY in the Statement of Financial Activities because the employment and other relevant contractual obligations relating to such staff remain with IRC-UK.

The above changes have been treated as a prior year adjustment in these financial statements.

Accordingly, additional income and expenditure of £2,434,000 has been recognised for the year ended 30 September 2019, with no net impact on the result for the year or on total funds. Additional income and expenditure of £2,259,000 has also been recognised in these financial statements for the comparative year ended 30 September 2018, with no net impact on the result for that year or on total funds.

Income recognition

All incoming resources are included in the SOFA when IRC-UK is entitled to the income, when receipt of funds is probable, and when the amount can be measured with sufficient reliability.

Grants from government and other agencies have been included as income from activities in furtherance of the charity's objectives as these amount to support for specific activities and specifically outline the goods and services to be provided to beneficiaries. Income from individuals and other private organisations has been included as donations unless the money is given in response to an appeal to fund a specific project.

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

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

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

Expenditure recognition

Expenditure is included in the statement of financial activities when incurred and includes attributable VAT, where this cannot be recovered.

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

Expenditure allocation

Expenditure comprises the following:

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



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

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

Where not directly attributable, the cost of support to specific charitable activities is apportioned on the basis of the value of expenditure incurred on the activity during the year.

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. IRC-UK also enters into forward contracts to manage risks associated with certain donor currencies.

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

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

Leased assets

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

Tangible fixed assets

All assets purchased for use in the UK office and costing more than £1,000 are capitalised at cost including incidental expenses of acquisition.

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

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

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

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



Tangible fixed assets (continued)

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.

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

Notes to the financial statements

Year to 30 September 2019

1 Donations and legacies

	Unrestricted funds £'000	Restricted funds £'000	Total 2019 £'000
Donations and legacies	1,571	—	1,571
	1,571	—	1,571
	Unrestricted funds £'000	Restricted funds £'000	Total 2018 £'000
Donations and legacies	1,056	—	1,056
	1,056	—	1,056

2 Charitable activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2019 £'000
Grants			
Agence Française de Développement	—	575	575
Bernard van Leer Foundation	—	361	361
CARE	—	1,776	1,776
Christian Blind Mission	—	107	107
Comic Relief	—	187	187
European Commission's Humanitarian Aid and Civil Protection Department (ECHO)	—	22,679	22,679
European Community (EuropeAid)	—	11,642	11,642
GIZ	—	51	51
Hands up Foundation	—	1,078	1,078
Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)	—	2,872	2,872
Norwegian Refugee Council	—	840	840
Porticus	—	868	868
Swedish International Development Cooperation Agency (SIDA)	—	17,623	17,623
Swiss Agency for Development	—	1,112	1,112
The Asfari Foundation	—	216	216
The Catholic Agency For Overseas Development (CAFOD)	—	573	573
The Danish International Development Agency (DANIDA)	—	699	699
The Dutch Government (Dutch MFA)	—	4,039	4,039
UBS	—	83	83
UK Department for International Development (DFID)	—	52,610	52,610
Vitol Foundation	—	366	366
Other Trusts and Foundations	—	3,127	3,127
Total grants	—	123,484	123,484
Unrestricted income from grants	8,318	—	8,318
2019 Total funds	8,318	123,484	131,802



2 Charitable activities (continued)

	Unrestricted funds £'000	Restricted funds £'000	Total 2018 As restated £'000
Grants			
ACF (Action Contre La Faim) Foundation	—	261	261
Bernard van Leer Foundation	—	398	398
Christian Blind Mission	—	278	278
CARE International	—	2,056	2,056
The Catholic Agency For Overseas Development (CAFOD)	—	499	499
The Danish International Development Agency (DANIDA)	—	2,422	2,422
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	—	1,246	1,246
The Dutch Government (Dutch MFA)	—	3,680	3,680
European Community (EuropeAid)	—	9,046	9,046
European Commission's Humanitarian Aid and Civil Protection department (ECHO)	—	51,084	51,084
Genesis Prize Foundation	—	250	250
Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)	—	2,319	2,319
Porticus	—	896	896
Said Foundation	—	944	944
Swedish International Development Cooperation Agency (Sida)	—	11,749	11,749
Swiss Agency for Development and Cooperation (SDC)	—	1,181	1,181
The Asfari Foundation	—	619	619
UBS	—	149	149
UK Department for International Development (DFID)	—	47,288	47,288
Other Trusts and Foundations ⁷	—	1,531	1,533
Total grants	—	137,896	137,898
Unrestricted income from grants	6,915	—	6,915
2018 Total funds	6,915	137,896	144,811

3 Analysis of expenditure from unrestricted funds

	Raising funds £'000	Charitable activities £'000	Total 2019 £'000
Direct costs			
Staff costs	1,651	3,658	5,303
Direct costs	897	350	1,247
Audit costs	—	40	40
Total direct costs	2,548	4,042	6,590
Support costs			
Staff costs	442	983	1,425
General support costs	466	1,039	1,505
Travel, transport and accommodation	139	311	450
Total support costs	1,047	2,333	3,380
2019 Total costs	3,595	6,375	9,970

3 Analysis of expenditure from unrestricted funds (continued)

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

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

	Raising funds £'000	Charitable activities £'000	Total 2018 As restated £'000
Direct costs			
Staff costs	714	3,335	4,049
Direct costs	409	333	742
Audit costs	—	35	35
Total direct costs	1,123	3,703	4,826
Support costs			
Staff costs	692	893	1,585
General support costs	272	909	1,181
Travel, transport and accommodation	68	196	264
Total support costs	1,032	1,998	3,030
2018 Total costs	2,155	5,701	7,856

4 Raising funds

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

	Total 2019 £'000	Total 2018 £'000
Generation of voluntary income and costs of activities for generating funds	516	301
Generation of income from charitable activities	3,079	1,854
	3,595	2,155



5 Charitable activities

	Support costs £'000	Activities undertaken directly £'000	Total 2019 £'000
Health			
Health (includes psychosocial)	1,009	31,629	32,638
Environmental health (water, sanitation and shelter)	276	8,623	8,899
	<u>1,285</u>	<u>40,252</u>	<u>41,537</u>
Safety			
Child protection	796	24,930	25,726
Women's protection and empowerment and GBV	517	16,201	16,718
	<u>1,313</u>	<u>41,131</u>	<u>42,444</u>
Education			
Education (including Vocational Education)	338	10,577	10,915
	<u>338</u>	<u>10,577</u>	<u>10,915</u>
Economic Wellbeing			
Livelihoods	838	26,273	27,111
	<u>838</u>	<u>26,273</u>	<u>27,111</u>
Power			
Good governance	151	4,736	4,887
Civil society	—	1	1
	<u>151</u>	<u>4,737</u>	<u>4,888</u>
Other			
General costs	2,450	514	2,964
2019 Total funds	<u>6,375</u>	<u>123,484</u>	<u>129,859</u>

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

5 Charitable activities (continued)

	Support costs £'000	Activities undertaken directly £'000	Total 2018 As restated £'000
Health			
Health (includes psychosocial)	916	38,292	39,208
Environmental health (water, sanitation and shelter)	260	10,870	11,130
	<u>1,176</u>	<u>49,162</u>	<u>50,338</u>
Safety			
Child protection	634	26,505	27,139
Women's protection and empowerment and GBV	513	21,419	21,932
	<u>1,147</u>	<u>47,924</u>	<u>49,071</u>
Education			
Education (including Vocational Education)	259	10,796	11,055
	<u>259</u>	<u>10,796</u>	<u>11,055</u>
Economic Wellbeing			
Livelihoods	641	26,780	27,421
	<u>641</u>	<u>26,780</u>	<u>27,421</u>
Power			
Good governance	52	2,182	2,234
Civil society	9	349	358
	<u>61</u>	<u>2,531</u>	<u>2,592</u>
Other			
General costs	2,417	703	3,120
2018 Total funds	<u>5,701</u>	<u>137,896</u>	<u>143,597</u>



6 Net movement in funds

This is stated after charging:

	Total 2019 £'000	Total 2018 As restated £'000
Staff costs (note 7)	7,003	6,296
Statutory auditor's remuneration	40	35
Non-audit services paid to statutory auditors	39	27
Other auditor's remuneration	40	36
Depreciation	41	54
Operating lease charges (note 15)	1,052	167

7 Staff costs and trustees' remuneration

	2019 £'000	2018 As restated £'000
Total staff costs for UK employed staff during the year were:		
Wages and salaries	5,954	5,439
Social security	654	593
Pension costs	278	246
Severance costs	117	18
Total staff costs	7,003	6,296

Included in staff costs are the costs of technical unit and other staff on IRC UK payroll but funded from IRC NY budget. The 2018 comparatives have been adjusted to reflect the change in accounting policy noted on pages 46 and 47, which has been treated as a prior year adjustment in these financial statements.

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:

	2019 No.	2018 No.
£60,001 - £70,000	13	10
£70,001 - £80,000	6	5
£80,001 - £90,000	5	2
£90,001 - £100,000	—	1
£100,001 - £110,000	1	—
£110,001 - £120,000	—	1
£140,001 - £150,000	1	—
£150,001 - £160,000	1	—
£160,001 - £170,000	—	1
£170,001 - £180,000	1	—

No trustee received any remuneration for services as a trustee (2018 - £nil) and £nil expenses (2018 - £nil) were paid on behalf of trustees (2018 - none).

The total employment costs, including employers' pension and social security contributions, of the key management personnel of the charity, as defined on page 27, was £694,547 (2018 - £535,368).

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

	2019 No.	2018 No.
Fundraising and donor development	21	14
Programme delivery	82	81
Programme support	13	12
Management and administration	3	3
	119	110

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

	Computer equipment £'000	Furniture, fixtures and equipment £'000	Leasehold improve- ments £'000	Total £'000
Cost				
At 1 October 2018	32	122	62	216
Additions	—	78	362	440
At 30 September 2019	32	200	424	656
Depreciation				
At 1 October 2018	20	117	57	194
Charge for year	3	13	25	41
At 30 September 2019	23	130	82	235
Net book values				
At 30 September 2019	9	70	342	421
At 30 September 2018	12	5	5	22



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 21, IRC-UK Trading Limited was dormant in the year.

10 Debtors

	2019 £'000	2018 £'000
Funds held overseas	30,643	36,275
Grants receivable	13,403	16,811
Other debtors and prepayments	1,376	710
	45,422	53,796

11 Creditors: amounts falling due within one year

	2019 £'000	2018 £'000
Programme creditors	12,705	14,067
Deferred income	36,940	44,115
Other creditors and accruals	939	669
	50,584	58,851

Reconciliation of movements in deferred income:

	2019 £'000	2018 £'000
Carrying amount 1 October 2018	44,115	55,502
Amounts released during the year	(44,115)	(55,502)
Income deferred in the current year	36,940	44,115
Carrying amount at 30 September 2019	36,940	44,115

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:

	At 1 October 2018 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2019 £'000
Afghanistan	—	1,549	(1,549)	—
Bangladesh	—	1,764	(1,764)	—
Burkina Faso	—	5	(5)	—
Burundi	—	365	(365)	—
Cameroon	—	1,659	(1,659)	—
Central Africa Republic	—	1,296	(1,296)	—
Chad	—	2,046	(2,046)	—
Colombia	—	347	(347)	—
Cote D'Ivoire	—	482	(482)	—
Democratic Republic of Congo	—	6,726	(6,726)	—
El Salvador	—	21	(21)	—
Ethiopia	—	9,145	(9,145)	—
Geneva, Switzerland	—	8	(8)	—
Greece	—	1,322	(1,322)	—
Iraq	—	10,479	(10,479)	—
Jordan & Middle East	—	5,435	(5,435)	—
Kenya	—	764	(764)	—
Lebanon	—	7,429	(7,429)	—
Liberia	—	774	(774)	—
Libya	—	3,100	(3,100)	—
Mali	—	5,129	(5,129)	—
Myanmar	—	553	(553)	—
Niger	—	4,667	(4,667)	—
Nigeria	—	13,122	(13,122)	—
Pakistan	—	3,095	(3,095)	—
Serbia	—	51	(51)	—
Sierra Leone	—	8,275	(8,275)	—
Somalia	—	4,969	(4,969)	—
South Sudan	—	4,161	(4,161)	—
Syria Region	—	15,031	(15,031)	—
Tanzania	—	1,251	(1,251)	—
Yemen	—	3,838	(3,838)	—
Zimbabwe	—	373	(373)	—
Multi-country	—	497	(497)	—
Technical Grants	—	3,756	(3,756)	—
	—	123,484	(123,484)	—

**13 Restricted funds (continued)**

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

13 Restricted funds (continued)

	At 1 October 2018 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2019 £'000
Health				
Health (includes psychosocial)	—	31,629	(31,629)	—
Environmental health (water, sanitation, & shelter)	—	8,624	(8,624)	—
	—	40,253	(40,253)	—
Safety				
Child protection	—	24,930	(24,930)	—
Women's protection and empowerment and GBV	—	16,201	(16,201)	—
	—	41,131	(41,131)	—
Education				
Education (includes Vocational Education)	—	10,577	(10,577)	—
	—	10,577	(10,577)	—
Economic Wellbeing				
Livelihoods	—	26,273	(26,273)	—
	—	26,273	(26,273)	—
Power				
Good governance	—	4,736	(4,736)	—
Civil society	—	1	(1)	—
	—	4,737	(4,737)	—
Other				
General costs	—	514	(514)	—
	—	123,484	(123,484)	—



13 Restricted funds (continued)

	At 1 October 2017 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2018 £'000
Health				
Health (includes psychosocial)	—	38,292	(38,292)	—
Environmental health (water, sanitation, & shelter)	—	10,870	(10,870)	—
	—	49,162	(49,162)	—
Safety				
Child protection	—	26,504	(26,504)	—
Women's protection and empowerment and GBV	—	21,419	(21,419)	—
	—	47,923	(47,923)	—
Education				
Education (includes Vocational Education)	—	10,796	(10,796)	—
	—	10,796	(10,796)	—
Economic Wellbeing				
Livelihoods	—	26,849	(26,849)	—
	—	26,849	(26,849)	—
Power				
Good governance	—	2,182	(2,182)	—
Civil society	—	349	(349)	—
	—	2,531	(2,531)	—
Other				
General costs	—	635	(635)	—
	—	137,896	(137,896)	—

14 Designated funds

	At 1 October 2017 £'000	New designations £'000	Released £'000	At 30 September 2018 £'000
Premises repairs	15	—	(15)	—

15 Operating leases

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

	2019 £'000	2018 £'000
Within one year	332	153
Within two to five years	720	14
	1,052	167

16 Connected charities and related parties

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

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

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

During the year, remittances of £8,736,329 (2018 - £7,732,000) were received from IRC NY, of which £5,828,447 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 (2018 - £4,656,000) and £2,907,752 was reimbursement of the salary and operating costs of UK-based Technical Units (2018 - £3,075,000).

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 2019, £227,602 (2018 - £1,583,000) 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 £30,643,000 (2018 - £36,275,000). Funds owed to IRC overseas offices in relation to monies already disbursed totalled £12,705,000 (2018 - £12,666,000).

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 £101,029 (2018 - £194,920) was owed by IRC NY to IRC-UK in relation to disallowable expenditure on grants.

As stated in note 22 below, IRC-UK transferred the ECHO Framework Partnership Agreement to IRC DE during the year.

Included within donations and legacy income on the statement of financial activities are donations of £122,740 from IRC-UK trustees (2018 - £84,128). No trustee had any beneficial interest in any contract with the charity during the year.

17 Contingent liabilities

As at the year end there were a number of projects on which funds were outstanding from the donor pending finalisation of donor audits. There is a risk that such funds are not wholly recoverable, or may be repayable in the event of adverse audit findings. Amounts disallowed are generally insignificant as a proportion of overall project budgets and would be fully recoverable as they are covered by the IRC NY support referred to above. Accordingly, no provision is made for such amounts.



18 Project commitments

As at 30 September 2019, IRC-UK was committed to expenditure on ongoing and future programmes totalling £149 million (2018 - £122 million). Funding agreements are in place for all of the aforementioned programmes.

	Contract Value £m	Funds spent to date £m	Future committed amounts £m
Conflict affected individuals and institutions in Syria are better prepared to cope with and mitigate the risks of shocks	46	39	7
IWRM-Operationalising the Theory of Change (ToC) of the Great Lakes	20	8	12
North East Nigeria Transitional Development Education	11	7	4
Saving Lives in Sierra Leone, Phase II	30	6	24
Every Adolescent Girl Empowered	18	1	17
Promoting Rights and Supporting Protection	16	2	14
Amelioration de la qualite, de l'acces et de la	9	—	9
Teach and Educate Adolescent Girls	9	—	9
Somalia Humanitarian and Resilience Program	7	2	5
Support to Education in the Refugee Camps	5	1	4
Improving protection and access to Legal	5	2	3
Other projects (under £3m committed)	210	169	41
	386	237	149

19 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total 2019 £'000
Fund balances at 30 September 2019 are represented by:			
Tangible fixed assets	421	—	421
Current assets	3,303	49,645	52,948
Creditors: amounts falling due within one year	(939)	(49,645)	(50,584)
Total net assets	2,785	—	2,785

	Unrestricted funds £'000	Restricted funds £'000	Total 2018 £'000
Fund balances at 30 September 2018 are represented by:			
Tangible fixed assets	22	—	22
Current assets	3,416	58,227	61,643
Creditors: amounts falling due within one year	(624)	(58,227)	(58,851)
Total net assets	2,814	—	2,814

20 Acknowledgement of donor contributions to charitable activities

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

Project Code	Contract Number	Programme	Cash Received	Income Recognised
DF040	AG4765	Tuungane Community Driven Reconstruction Programme in DRC	5,278	(208,419)
DF080	5097	Valorisation de la Scholarisation de la Fille (VAS-Y Fille!) project, DRC	(238,897)	(17,289)
DF089	SLE/CO/FY16/PART/001	Supporting marginalised girls in Sierra Leone to complete Basic Education with improved learning outcomes	(15,210)	15,210
DF091		Education Quality Improvement Programme in Tanzania	(156,571)	149,433
DF103	40080602	Creating a Space, Raising a Voice: Protecting and Empowering Adolescent Girls in Humanitarian Contexts	0	(3,581)
DF104	PO6256	Violence Against Women and Girls Research and Innovation Fund: VAWG in Conflict and Humanitarian Emergencies	(687,097)	714,341
DF119	204520	Humanitarian Assistance for those affected by the Syrian Conflict in Syria, Lebanon and Jordan	(57,176)	(23,348)
DF126	204603105/PO 40094598	DFID MYHP - Pillar 2: Complex Emergency Programme, Pakistan	(1,284,691)	1,526,426
DF127	204603106/PO 40094598	IDP Vulnerability Assessment and Profiling (IVAP), Pakistan	(372,355)	359,535
DF133	SLE/CO/FY16/PART/IRC/001	GEC Partners Expansion: Supporting Primary School Girls and Children with Disabilities in the Context of the Government's Ebola Transition and Recovery Plan, Sierra Leone	(2,188)	2,188
DF141	205182	Maintaining a Resilient Zero in Sierra Leone	(325)	(10,920)
DF143	205161-104 Po No. 4009	DFID Protection Consortium, Nigeria	(4,284,217)	4,150,020
DF152	202427-107	PARTICIPE Congo	(203,292)	(97)
DF153	2052324-104 PO 40100530	Quality Lesson Plans for Quality Instruction - SSEIP, Sierra Leone	197,431	(31,202)
DF155	26925	SEED funding for: Optimizing a community-based model to improve screening and access to treatment for hypertensive and diabetic Syrian refugees in Jordan	-	1,131
DF158	Lot 17	Health Pooled Fund: Panyinjar, South Sudan	(159,789)	(4,518)
DF164	205110-103	DFID SNaP- Challenging harmful attitudes and norms for gender equality and empowerment in Somalia (CHANGES)	(711,476)	786,456
DF166		Building Disaster Resilience in Pakistan	(751,739)	769,385
DF168	300089	HPF036 Aweil East Bridging Funds Oct-Nov 2016, South Sudan	(11,853,314)	16,718,677
DF170	911855003	DFUK02-Subgrant from IRC UK to IRC HQ	-	(23,135)
DF171	300349-101	Strengthening Health, Protection and Assistance for Syrian Refugees and vulnerable Jordanians in Northern Jordan	43,426	65,270
DF178		GEC Payment by Result	(1,687)	309,311
DF180	30722	Effectiveness and policymaking surrounding the combined protocol for treating acute malnutrition in food-crisis affected contexts	(85,580)	99,673
DF181	CPHD-IRC CICF R3 Grant	Increasing Nomadic Pastoralist Communities' Access to and Utilisation of Sustainable CEMONC Services Through Digital Technologies, Medical Innovations and Clean Energy, Kenya	(91,028)	28,782
DF183	Lot 11A	Health Pooled Funds Lot 11, South Sudan	(1,066,212)	163,059
DF184	2UA DRC-517-695	Multi-sectorial Emergency assistance to South Sudanese refugees in West Nile - Uganda	(50,413)	(11,762)
DF185	300432-110/PO No. 4010	Education in Emergencies, Nigeria	(4,012,791)	3,543,138
DF186	912515003	DFID CCI MPCA and Cash Assistance, Iraq	(1,259,641)	1,286,875
DF189	205268-110	Emergency Health & Protection Response in Cox's Bazar, Bangladesh	(80,585)	203,877
DF190	32393	Optimizing a community-based model to improve screening and access to treatment for hypertensive and diabetic Syrian refugees in Jordan	(156,980)	149,917



20 Acknowledgement of donor contributions to charitable activities (continued)

DF191	DRC-4383-IRC	DFID Safety Support and Solutions Phase II	(2,465,512)	2,416,427
DF192	SOFM 1849	DFID SHARP Uplift	(533,552)	738,930
DF194	300036	Saving Lives in Sierra Leone Phase 2	(6,232,714)	5,880,645
DF195	35306	R2HC Seed Funding: The impact of mobilizing existing community health systems as a response mechanism during acute emergency onset	(7,956)	7,956
DF196	300509-101	Lebanon Protection Consortium	(856,069)	1,085,147
DF197	DSI/IRC/01/13112018	Consortium project to improve the well-being and health amongst the refugee and host communities in Cox's Bazar, Bangladesh	(1,016,208)	1,006,496
DF198	202427-108	Engaging Sub-national Authorities in Accountable Practices (ESAAP), DRC	(305,266)	734,976
DF199	HPF3B-17	South Sudan Health Pooled Fund3 Bridging - Lot 17	(363,027)	363,027
DF200	HPF3B-11	South Sudan Health Pooled Fund3 Bridging - Lot 11	(1,269,843)	1,269,843
DF201	35972	Measuring the Impact of GBV Programmes in Emergencies	(40,000)	-
DF202	ICCM-02	South Sudan Health Pooled Fund3 ICCM Bridging in Lakes and Panyijiar	(521,131)	521,131
DF203	205128-103	Building Resilient Communities in Somalia (BRCS 2)	(1,671,281)	1,552,167
DF204	4350	EAGER (Every Adolescent Girl Empowered and Resilient), Sierra Leone	(2,122,447)	1,391,007
DF205	4325	Teach and Educate Adolescent Girls with Community Help ("TEACH") in Pakistan	(955,877)	424,397
DF206	HPF317	Implementing Partners to Provide Essential Health Care Services in South Sudan (HPF Phase 3)	(227,040)	373,326
DF207	300432-102;PO:40117833	Promoting Rights and Supporting Protection Needs in North East Nigeria (ProSPINE+)	(3,602,962)	2,363,301
DF209	HPF Lot21a	South Sudan Health Pooled Fund3 Lot 21a	(35,512)	57,433
DF210	204805-111	Support to Education in the Refugee Camps, Tanzania	(985,765)	709,294
DF211		Protecting Vulnerable Populations in the Northern Triangle of Central America	(75,000)	20,665
EX078		Mahali Innovation R&D Lab, Jordan	(871,430)	935,689
EX079	28636	Raising the bar for routine M&E in GBV programs: Measuring psychosocial well-being and felt stigma outcomes	(4,923)	2,944
EX119	43676	Impact of Community Engagement on IPC Measures for Ebola Preparedness in Western Uganda	(60,178)	14,195
OX047	13488	Participatory behavioural change to reinforce infection prevention and control for Ebola virus disease in Sierra Leone	-	13,707
OX060		ELRHA Enhanced Learning & Research in Humanitarian Assis	-	9,951
OX068	19833	Seed funding for proposal preparation: Effectiveness of a simplified protocol for community health workers to treat severe acute malnutrition in an emergency-prone setting	-	689
UKODI		Global Learning for Adaptive Management (GLAM)	-	7,750

20 Acknowledgement of donor contributions to charitable activities (continued)

Irish Aid Trustees' Certificate of Assurance

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

Grantor: Minister for Foreign affairs and Trade

Name of the grant: IRC - Irish Aid Strategic Partnership

Contract Number: HQHUM/2019/InternationalRescueCommittee

Purpose of the grant: Responding to GBV in Acute Emergencies and Protracted Humanitarian Crises (2019-2021).

Amount and term of grant: €1,500,000 from 1 January 2019 to 31 December 2019 (2018 - €1,100,000, including €250,000 Emergency Response funding from Irish Aid).

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

	EUR	GBP
Income received in the current year	1,500,000	1,285,920
Deferred to following year	(993,513)	(821,942)
Accrued from following year	639,597	567,824
Income recognised in the current year	1,154,960	1,031,802
Unrealised exchange rate difference	(8,877)	—

The income recognised in the current year in the table above relates only to the expenditure for contract IRC **HQHUM/2019**. Total Irish Aid income recognised in note 2 on page 51 of £2,872,000 (2018 - £2,319,000) includes other projects that were also active in the year.

The State's investment is protected and will not be used as security for any other activity without prior consultation with the parent Department and sanction of DPER.

The grant is restricted for the project with contract number IRC **HQHUM/2019**.

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:



20 Acknowledgement of donor contributions to charitable activities (continued)

	2019	2018
€60,001 - €70,000	13	10
€70,001 - €80,000	6	8
€80,001 - €90,000	1	4
€90,001 - €100,000	1	2
€100,001 - €110,000	1	1
€110,001 - €120,000	1	—
€120,001 - €130,000	—	1
€160,001 - €170,000	1	—
€170,001 - €180,000	1	—
€180,001 - €190,000	—	1

During the year, total employer pension contributions were € 213,892 (2018 - €277,619).

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

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

19 €650,000 in the period 01 April 2019 to 31 March 2020 for Adolescent Girls Empowerment.

The Catholic Agency for Overseas Development

We acknowledge receipt of £610,453 from the Catholic Agency for Overseas Development in the period 1 October 2018 to 30 September 2019 (2018 - £370,420) for the projects below:

Emergency Humanitarian Assistance for Food Insecure Households in Aden Governate £250,000 (2018 - £nil).

Emergency Humanitarian Assistance for Food Insecure Households in Abyan governorate. £130,453 (2018 - £0).

Emergency Cash Assistance for Food Insecure Households in Abyan Governorate £230,000 (2018 - £0).

Income recognised in Note 2 on page 51 of £573,000 differs from income received due to income deferred to future periods in accordance with IRC-UK's income recognition policy on page 47.

20 Acknowledgement of donor contributions to charitable activities (continued)

Swedish International Development Cooperation Agency

We acknowledge receipt of \$14,175,267 from Sida in the period 1 October 2018 to 30 September 2019 (2019 - \$15,280,551) for year 1 of the IRC's fourth, three year Humanitarian Framework Agreement (HFAIV 2018-2021).

	USD	GBP
Income received in the current year	14,175,267	10,878,810
Deferred to following year	(9,250,080)	(6,824,423)
Accrued from following year	363,944	295,962
Income recognised in the current year	5,421,157	4,350,349
Unrealised exchange rate difference	(132,026)	—

Additional income from Sida of £9,506,619 was recognised in the period 1 October 2018 to 30 September 2019, having been received prior to 1 October 2016 and deferred.

21 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.

22 Transfer to International Rescue Committee Deutschland (gGmbH) ('IRC DE')

During the year, the ECHO Framework Partnership Agreement (FPA) was transferred from IRC-UK to IRC DE.

The date of the transfer was 31 March 2019, 6 months into the financial year.

IRC-UK therefore did not receive any income from ECHO from that date. As a result, IRC-UK's total income for the year from ECHO is £22.7m, compared to £51.1m for the previous year (see note 2).



How you can support the IRC

This page: Aisho is a mother of three who fled her home in Jalaqalsi, Somalia in February 2019 because of the drought there. Her children became sick, so she left her home to come to Mogadishu to seek help. Her daughter stayed in a stabilisation centre for five days before entering the IRC nutrition programme at Karaan Hospital.



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

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 [/Rescue.UK](https://facebook.com/Rescue.UK)

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Kemal Ahmed
Ian Barry (Audit and Governance Chair)
Sir Hugh Bayley
George Biddle (to 11 July 2019)
Christina Ceelen (to 1 January 2020)
Ciaran Donnelly
Francesco Garzarelli
Sir Michael Lockett
Lynette Lowndes (Safeguarding Chair)
Kathryn Ludlow
Jacqueline Musitwa (from 22 October 2019)
Cressida Pollock (from 1 March 2019)
Richard Winter
William Winters

Company registration number
3458056 (England and Wales)

Charity registration number
1065972

Executive Director IRC-UK
Laura Kyrke-Smith (from 1 January 2020)

SVP Europe and Executive Director IRC-UK
Sanjayan Srikanthan (to 13 December 2019)

Company secretary
Naima Siddiqi (from 8 July 2019)

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