



## **International Rescue Committee, UK**

### **Annual Report and Financial Statements**

30 September 2020

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## **A Letter from the Executive Director**

Friends and colleagues,

As we all know, 2020 was a challenging year like no other. The COVID-19 pandemic has shaken the world. It has also served as a powerful reminder of global inequality, and why the International Rescue Committee's (IRC) work across some 40 countries hit by conflict is so vital in ensuring that the world's most vulnerable are not left behind.

As well as causing death and illness, the pandemic has magnified existing problems like domestic violence, gender inequality, lack of education, has worsened hunger and thrown economic recovery into reverse.

Throughout this year, the IRC shone a spotlight on how the pandemic was impacting on the people we serve. Our research found that people living in refugee camps face a heightened risk of COVID-19, and lockdown restrictions meant life-saving treatments were blocked from many. We revealed that South Sudan had only four ventilators for the entire country, while Northeast Syria had 11, Sierra Leone had 13, and in Venezuela, 90% of hospitals lacked critical supplies. We highlighted the fact that COVID-19 was preventing people from fleeing violence or migrating due to pandemic-related movement restrictions, and made routes even more dangerous for those who did flee.

In refugee camps around the world - from Greece to Bangladesh to Jordan, we provided handwashing stations, masks, information and training about COVID-19. We also provided services to ensure access to primary healthcare, protect survivors of increased violence, support struggling families and ensure children could continue their education. The IRC's signpost services helped provide crucial information on COVID-19, in Italy, Mexico and El Salvador.

Our Business Refugee Action Network, made up of industry leaders, called for governments to support refugees amidst the pandemic and act against the racism they face. We also urged European leaders to kickstart programmes halted by COVID-19 and resettle 250,000 refugees by 2025.

We spoke to almost 1,000 refugee women in 15 African nations to learn how the pandemic lockdowns impacted them, and found that 73% reported an increase in

domestic violence while 51% reported an increase in sexual violence. Elsewhere, we found that women in Pakistan, Somalia, and Yemen were likely being under-tested for COVID-19. We know that data and studies like these are critical to ensuring effective responses and to reaching people who may otherwise be overlooked in pandemic information outreach and treatment services.

Long term crises persisted and worsened in Yemen, Syria, Ethiopia, Bangladesh, and many other places across the globe where we work. In Yemen, over 20 million people do not have enough food to eat, conflict continues to escalate, and the economy has taken a downward spiral. We raised more funds to respond to the situation there and urged officials in the UK and across Europe to urgently increase support for Yemen's humanitarian response. Actor Kingsley Ben-Adir also voiced a film we created to highlight what was happening in Yemen, and to push leaders to act to reverse the already widespread suffering there.

In Syria, cases of COVID-19 spread at an alarming rate, and we called for an urgent response to avoid a devastating health situation in the Al Hol camp and beyond. Meanwhile in Ethiopia, multiple emergencies like flooding, locust storms and COVID-19 led to a 50% increase in severe malnutrition since 2019 – and then the deadly conflict in Tigray spiralled. Our teams were at the frontlines delivering essential services for the people most impacted by these crises throughout 2020.

These challenges around the world are reminders of the need for effective UK aid. Throughout 2020, the IRC's cutting-edge policy analysis and advocacy informed and influenced the UK's international response to the coronavirus pandemic. In particular, our "Cost of Living" report estimated that an additional 91 million people in developing countries could be pushed into hunger because of the economic impacts of the pandemic, and demanded action from the G20. We are dismayed by UK Government plans to reduce the aid budget from the historic 0.7% of gross national income and will continue to oppose these cuts whilst also working with the Foreign, Commonwealth and Development Office to ensure that UK aid supports the world's most vulnerable populations.

There have been some more positive moments this year as well, like our extremely successful campaign to highlight the refugee origins of fish and chips in the UK, with the help of ex-footballer Gary Lineker. For World Refugee Day, we ran a thank you campaign

to show recognition and gratitude to refugees serving on the frontline of the pandemic response in the UK and further afield. We also launched an IRC UK action plan to improve our commitments to diversity and inclusion across the organization. Of course, our work depends on the continued support of our donors, which is more vital than ever in these incredibly uncertain times. While the pandemic has taught us that we can never predict the future, the unwavering support from our existing donors and generous giving by so many new supporters continues to be greatly appreciated.

In 2020, Sir John Holmes reached the end of his final term as Chair of IRC UK's Board of Trustees. We are deeply grateful to Sir John for his years of leadership, support and guidance through a period in which IRC has gone from strength to strength in the UK. We are delighted to welcome Dr Titilola Banjoko as the new Chair of the IRC UK Board of Trustees. Dr Banjoko has a highly successful career as a senior leader in the National Health Service, and brings with her huge experience and insight; we look forward to working with her in the years ahead.

Finally, I must pay tribute to the incredible bravery of the IRC's staff, many of whom risk their lives in service of our humanitarian mission. In 2020 we mourned the loss of Daniel Kyabuntu Mulongo in a tragic accident in the Tanganyika province of the Democratic Republic of Congo, and Luka Filibus in north east Nigeria. Luka was targeted because of his work as a frontline humanitarian worker, in a terrible example of the way that parties to conflict increasingly act without regard to international laws and norms. Aid workers should never be a target in conflict. In the face of such risk, and despite the pandemic, our amazing staff have responded with determination and innovation to find new ways of supporting the most vulnerable.

With the continued presence of COVID-19, the rising threat of climate change and so many crises across the world, there can be little doubt that the year ahead will be challenging. With the commitment of our donors, partners and staff, the IRC will continue to do all that we can to rise to that challenge and provide our clients with life-saving and life-changing support across the world.

Yours,

Melanie Ward

Interim Executive Director, IRC UK

## **Trustees' report** Year to 30 September 2020

The trustees present their statutory report together with the financial statements of International Rescue Committee, UK ("IRC UK") for the year ended 30 September 2020 (FY 2020).

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

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

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

## **OUR WORK THIS YEAR**

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

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

## **SAFEGUARDING AT THE IRC**

The IRC takes very seriously our responsibility to protect our staff and clients from exploitation and abuse, and 2020 saw a change in the structure of how we prevent and address safeguarding throughout the IRC network. This included a significant expansion in the teams dedicated to safeguarding. Efforts on workplace safeguarding are now part of human resources responsibilities, bringing this important topic in-line with our approach to employee relations matters. Client safeguarding sits within the newly formed Safeguarding Unit.

The IRC has updated its global Safeguarding Strategy and Action Plan, which was endorsed by our UK Board's Safeguarding Committee. Preventing safeguarding violations was the primary goal of this work in 2020, and this will continue in 2021.

## **CRISIS WATCH 2020 - THE GLOBAL PICTURE**

1. 80 million people worldwide are forcibly displaced from their homes
2. 26.3 million people are refugees
3. 40% of refugees are children

## **PRIORITY CRISIS SPOTLIGHTS**

### **2020 PRIORITY CRISIS: YEMEN**

The conflict in Yemen, now in its sixth year, has resulted in the world's worst humanitarian crisis. More than 24 million people are in need of humanitarian assistance, the economic situation remains dire and parts of the country have been pushed into famine-like conditions, with 47,000 people predicted to be pushed into famine by June of this year. An IRC report found that at the current rate of decline, it will take 20 years for the country to return to pre-war levels of child nutrition. Meanwhile, the Yemen humanitarian response plan remains severely underfunded. The IRC continues to call for an inclusive political settlement to the crisis, improved humanitarian access, and urgent humanitarian relief on all fronts to alleviate the ongoing suffering of the Yemeni people. "Conditions for ordinary Yemenis are deteriorating across every measure – security, economic, and humanitarian. Quite simply – things have never been worse. Real steps must be taken to alleviate suffering now," says Tamuna Sabadze, the IRC's Yemen Country Director.

The depreciation of Yemen's currency corresponds with dramatic price hikes on basic commodities, leaving millions of people unable to buy enough food to meet their daily needs. With only 50% of health clinics in operation, and salaries to critical healthcare staff not being paid, the people of Yemen lack vital access to basic healthcare. The IRC is a major provider of humanitarian assistance in the country, continuing to deliver lifesaving services. Each week, the IRC delivers health services for 15,000 individuals in Yemen, rehabilitates water points for access to clean water, screens 2,000 children for malnutrition, provides cash transfers to up to 1,000 families, and supports 250 women in safe spaces. The IRC has been working in Yemen since 2012, and rapidly scaled our programming in 2015 to address greater humanitarian need caused by the conflict. While the ongoing conflict and administrative restrictions create challenges to our operations, the IRC's 458 national and international staff in Yemen and 821 paid incentive workers and volunteers have maintained access to affected populations and continue to provide life-saving services. Flexible, private funding, in addition to generous support from our partners, enables the IRC to adapt to the changing contexts and respond where needs are greatest.



## **CASE STUDY: YEMEN**

Bodor is a woman from Yemen living in a tent in an internally displaced persons (IDP) camp with her husband and three daughters. Her youngest daughter, only 28 days old, is named Engath or “Rescuer” in Arabic. Bodor named her daughter after the IRC, “because it rescued us” after a midwife helped her give birth safely.

Bodor explains that they had to leave their home in Alqanawis district of Al Hudaydah due to the war. “The missiles were above us,” she said. After walking for several hours, they first arrived in a refugee camp in Damt but they had to leave it when the war spread there. Bodor describes her daily routine in the camp: she prepares food for her daughters, washes clothes, and cleans the house. She hopes her daughters will be able to go to school to study and have a job when they grow up.

## **2020 PRIORITY CRISIS: AFGHANISTAN**

After four decades of crises, humanitarian needs in Afghanistan grew rapidly in 2020 amid COVID-19 and unrelenting violence. The global pandemic and climate-related disasters exacerbated needs for Afghans, many of whom have lived through decades of conflict, chronic poverty, economic crises, and protracted displacement. In 2020, 18.4 million people in Afghanistan were in need of humanitarian aid, with 16.9 million people facing crisis or worse levels of food insecurity and 3 million people internally displaced due to conflict and violence.

The IRC has been working in Afghanistan since 1988, providing aid to the most vulnerable. We work with thousands of villages across nine provinces, reaching over one million people each year with education, protection, water and sanitation, emergency response, and economic recovery programs.

Fighting in late 2020 in Helmand province displaced 35,000 people, and Afghanistan remains one of the most dangerous countries in the world for civilians and aid workers. While overall casualties fell in 2020, fatalities from incidents recorded as “violence against civilians” increased in 2020 relative to 2019 and 2018. October 2020 saw higher civilian fatalities than the same month in any of the previous three years. Meanwhile, 278,000 people were displaced in the first 10 months of 2020. Women and children made up nearly 45% of civilian casualties in the first nine months of 2020.

Conflict dynamics also threaten the humanitarian response. Attacks forced 38 health facilities to close in 2020 despite the pandemic. Meanwhile, access constraints by key parties to the conflict drastically increased in the months after the COVID-19 outbreak compared to the same period a year earlier. COVID-19 lockdowns in neighbouring states contributed to growing returns; 573,000 Afghan refugees returned to Afghanistan by September – a 53% increase compared to the same period in 2019. Within Afghanistan, 59% of households saw their income reduced due to the pandemic and an additional 6 million people could face poverty. The IRC responded to COVID-19 and other health needs by supporting over 100 health facilities in 2020, installing hand-washing stations at communal gathering points and providing information and training sessions about COVID-19. Having expanded our protection and women's protection and empowerment activities in recent years, the IRC is now a leading actor in the protection field in Afghanistan.

An IRC/UN Women survey in Afghanistan found women were also disproportionately affected by COVID-19, particularly due to cultural barriers to health services and work in the formal sector; 48% of women in the formal sector were working fewer hours and 63% of women in the informal sector lost their jobs. IRC staff reported concerning increases in child labour, violence against women and children, and early marriage. COVID-19's wider crises and the exclusion of women from meaningful participation in the peace process threatens to roll back critical and fragile gains made in gender equality.

## **2020 PRIORITY CRISIS: SYRIA**

After a decade of conflict in Syria, the protracted nature of the crisis continues to reach new lows as conflict and displacement persist, while humanitarians' cross-border access to people in need is increasingly constrained. Attacks on civilians, aid workers, and civilian infrastructure remain common as parties to the conflict act with impunity. Many civilians have been left living in perpetual conflict zones and displaced multiple times, while the health system has been decimated.

Ten years of conflict has undermined Syrians' ability to cope with the latest challenges wrought by COVID-19 and a growing economic crisis. In the face of rising need,

## **Trustees' report** Year to 30 September 2020

humanitarians are confronted with an increasingly challenging operating environment, and severely and increasingly constrained humanitarian access. The pandemic is just one of many challenges that the IRC's teams and the people we serve have had to contend with over the past ten years. As always, the unrelenting dedication and determination of our staff makes our response inside Syria possible.

Fighting in late 2019 and early 2020 forced another nearly one million people to flee their homes. Many IDPs have been displaced multiple times, eroding their coping capacity. The situation in the northwest remains volatile and it deteriorated once again in late 2020. COVID-19 is compounding what was already the worst economic crisis to hit Syria since the conflict began. The banking crisis in neighbouring Lebanon has also worsened Syria's economic crisis. Fuel, water and food prices are all rising as a result of the devaluation of the Syrian pound. Food prices have risen nearly 240% in a year, reaching record levels. 9.3 million Syrians - more than ever before - suffer from food insecurity and an additional 2.2 million are at risk of becoming food insecure. IRC teams already report a rise in child labour, early marriage and people begging in the streets.

Already, around 50% of health facilities have been damaged or closed and now border closures are limiting the ability of Syrians to access treatment abroad. Humanitarians and civilian infrastructure continue to come under attack, with health facilities and health workers targeted even during the pandemic. Humanitarians' ability to access people in need in Syria from neighbouring countries is increasingly restricted. In 2020, the UN Security Council failed to re-authorise continued usage of three out of the four border crossings relied on to deliver aid since the Security Council first authorized the cross-border response in 2014. This decision has already significantly constrained the humanitarian response given the lack of direct, efficient alternatives to cross border access. Over 4 million Syrians relied on cross-border operations to receive humanitarian aid.

## **OUR APPROACH**

### **Our approach: A focus on refugee livelihoods**

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

Newly arrived refugees set about finding work, but unemployment in host countries is often already high. This can lead to tensions with host communities. To counter this, we support boosting collective job opportunities across communities, while encouraging governments to end policies that restrict economic opportunities for refugees, and thus stifle the economy for everyone.

Refugee women face additional barriers to safe economic opportunities, including a heightened threat of gender-based violence (GBV) and economic exploitation, particularly high legal barriers to decent work and increased care burdens. COVID-19 has had a devastating impact on the livelihoods of women who are overrepresented in informal work such as market trading and other forms of self-employment, as well as sectors disproportionately affected by lockdowns such as retail and personal services like hairdressing. We explored the impact of lockdown on refugees' economic opportunities in [Locked Down and Left Behind: the Impact of COVID-19 on Refugees' Economic Inclusion](#).

The IRC has found ways to maintain women's economic empowerment programming through approaches such as digital training and mobile cash transfers. We promote a model of women's economic empowerment that not only seeks to increase women's use and control of economic resources, but also responds to GBV and supports community and women's organisations' efforts to transform discriminatory gender norms and laws.

### **Our approach: action against gender-based violence**

Violence against women and girls is a global problem of epidemic proportions. Evidence shows that over one third of women and girls globally will experience some form of violence in their lifetime. Gender-based violence (GBV) is exacerbated in emergencies, where vulnerability and risks are higher, and family and community protections have

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broken down. Restrictions on freedom of movement and association, because of COVID-19, have exacerbated a roll-back in gender equality for women and girls in fragile and conflict affected states. GBV prevention and response services have become difficult or impossible to access in many places, with adolescent girls particularly at risk, as schools and age-appropriate services close, cutting them off from support networks. In a study conducted with IRC clients across 15 of our country programmes in the first few months of COVID-19 lockdowns, 73% of respondents reported a rise in domestic abuse during the pandemic.

Using programming data and expertise, we have continued to engage in national and global advocacy throughout 2020. This includes championing the needs of women and girls in COVID-19 humanitarian response plans for fragile and conflict affected states. We released a series of reports, briefings and coordinated civil society letters during the initial months of COVID-19 lockdown highlighting the [Shadow Pandemic](#) of GBV in humanitarian crises and the lack of resources for GBV in the United Nations Global Humanitarian Response Plan (GHRP) (less than 0.68% of total funding). We also released a paper on GBV outlining how our programmes have adapted during COVID-19 to maintain lifesaving services. The paper contributed towards the IRC's sustained advocacy with the UK Foreign, Commonwealth and Development Office (FCDO) around the GHRP and need to mobilise funds for COVID-19 crisis response. This resulted in the UK Government leading the call for UN agencies and governments to prioritise GBV in planning and resource allocations, and include gender equality as a measurement of its success.

The IRC continued to advocate on gender equality throughout 2020, during the year that marked twenty-five years since the Beijing Platform for Action. We shared a policy brief called [Missing Women](#) outlining our key recommendations for the Generation Equality Forum (GEF). As the GEF was postponed until 2021 due to COVID-19, we were able to convene several donor roundtables throughout 2020 to share our key recommendations with the UK and other European governments. We also released an [analysis of progress towards gender equality](#) in fragile and conflict states, ahead of the UN General Assembly in September.

A key dimension of our work on gender equality is to amplify the voice and agency of refugee women and girls themselves, through our long-standing humanitarian partnerships with local women's rights organisations around the world. During 2020 we

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supported the participation of several local partners as panellists in a number of online roundtables and public events with Department for International Development/ Foreign, Commonwealth and Development Office Ministers and senior officials. Through these events, and sustained engagement with ministers and civil servants working on crisis settings in the newly formed FCDO in the autumn, we have been able to maintain pressure on, and scrutiny of, the FCDO to push for it to continue to prioritise gender equality across its newly constituted portfolio.

## **STANDING UP FOR OUR CLIENTS**

### **Business Refugee Action Network (BRAN)**

With the right opportunities and support, refugees can rebuild their lives, become part of their new communities and contribute to the local economy – and we all gain from this. That's why the IRC collaborated with business to launch the Business Refugee Action Network (BRAN). BRAN was established in 2018 by founding members the IRC, Virgin, Ben & Jerry's, the Tent Partnership for Refugees and the B Team.

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

Businesses have the power to lend their voice and leadership to support refugees, and BRAN mobilises these voices to influence key national, regional and global policy debates. In 2020 we continued our workshops with business members virtually, with a particular focus on innovation to explore how businesses had implemented new approaches to improving economic opportunities for refugees. The network also explored and identified the role of business in supporting refugees in response to COVID-19.

BRAN built on business's 2019 advocacy to include refugees in the Sustainable Development Goals (SDGs) by launching a statement during the 2020 UN General Assembly calling on governments to prioritise refugees' inclusion, support them in the

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wake of COVID-19 and call out the racism and xenophobia they face. We know that refugees are likely to be among those hardest hit by the health and economic crisis created by COVID-19, and that the support of business is crucial to ensuring they're not left behind.

### **Further Advocacy in Support of our Clients**

In a year when COVID-19 transformed the way we interact with key decision makers in government, the need for civil society advocacy to protect and mobilise aid funding for fragile and conflict affected states intensified, as humanitarian programmes dealt with the health, social and economic implications of COVID-19 on top of existing crises.

The IRC quickly adapted to the new normal, continuing to have regular remote meetings with ministers and parliamentarians from all the major parties, to share up-to-date analysis and asks from our humanitarian operations. Our briefings and insights were often referenced in debates in parliament and in letters written by MPs; for example, our report on the rise in gender-based violence amongst Rohingya refugee communities in Bangladesh. We were invited to give oral evidence multiple times to the International Development Committee, on subjects including the international response to COVID-19, and our evidence informed their recommendations.

We worked together with other UK humanitarian and development NGOs to make the case for aid, and were dismayed by the UK government's decision to merge the highly-successful Department for International Development into what is now the Foreign, Commonwealth and Development Office (FCDO), and by moves to cut the aid budget. In the year ahead we will work to influence the priorities of the FCDO in favour of those caught up in conflict and crisis.

### **World Refugee Day 2020**

For World Refugee Day 2020, the IRC called for the public and policy makers to recognise refugees as the essential workers they are, in tackling the COVID-19 crisis and rebuilding for the future.

## **Trustees' report** Year to 30 September 2020

As communities faced and continue to face enormous challenges in the wake of the pandemic, we've seen heroic stories of essential workers on the front line. Among them are refugees. From volunteers to food distributors, mask makers or doctors and nurses, refugees are working to keep communities safe, make our society stronger and rebuild our world after the virus - and beyond.

To mark World Refugee Day 2020, the IRC launched an integrated media and online campaign fronted by actor and refugee Noma Dumezweni with the simple message that "refugees are essential."

The campaign recognised the impact refugee essential workers have in addressing COVID-19 here in the UK and across the world.

The IRC campaign spotlighted refugees in the UK like Md Mominul Hamid, who is delivering food parcels to local people in Newcastle, refugee doctor Anxhela Gradeci who works on a COVID ward at an NHS hospital in London, and Jihad Haji Rechad who is making scrubs for NHS workers in Lancashire. We also showcased the stories of three refugees working hard to keep their communities safe in other parts of the world: Ammar, a Syrian refugee who is making face masks in Greece; Dr. Edna, an IRC doctor providing medical care to people in Colombia, and Yasmin Ara who is volunteering in Cox's Bazar refugee camp to keep her community safe.

To read their stories and watch the film, visit [www.rescue-uk.org/worldrefugeeday](http://www.rescue-uk.org/worldrefugeeday)



## **SUPPORT FOR OUR WORK**

In this enormously difficult year, our generous supporters enabled the IRC to rise to the unprecedented challenge of COVID-19. The pandemic has impacted almost every aspect of our work, creating a huge and urgent need for additional resources to minimise the impact on our clients wherever possible, and to continue delivering our lifesaving support where it is most needed. Thanks to the incredible generosity of individual supporters, companies, trusts and foundations in the UK and Europe, in 2020 the IRC UK raised more funding to support people in crisis than ever before.

### **Individual donors and philanthropy**

Despite the grim economic outlook at home, the UK public were more generous than ever in their support for our work supporting those hit by conflict and crisis overseas. Responding to our COVID-19 emergency appeal, almost 22,000 new supporters have contributed to the IRC UK. And as the world struggled to respond to the pandemic, we launched a fresh appeal for supporters to join the 'The Fifty-One', the IRC UK's network of philanthropic partners. We also partnered with five philanthropic organisations to host virtual events highlighting the IRC's work. Amongst these were Founders Pledge and The Philanthropy Workshop, whose members participated in virtual discussions with the IRC's CEO and President, David Miliband.

### **We are particularly grateful for the support of the following philanthropic individuals as well as others who wish not to be named**

Anita Mendiratta

Bill Winters

Eric Salama

Francesco Garzarelli and Elena Ciallié

James T. and Hiroko Sherwin

John and Catriona Stares

Rasha Mansouri Elmasry and Hassan Elmasry

Susan Gibson and Mark Bergman

Michael Lockett

Richard Winter

Tim Musker and Alexandra Howell

## **Trusts & Foundations**

Following the terrible explosion that shook Beirut and in the face of a surge in unmet need in Lebanon, we were pleased to continue working with the Asfari and Saïd Foundations, as well as the individual supporters of the Building a Better Tomorrow appeal, to respond to the urgent needs of vulnerable Syrian refugees. Between January and December 2020, the Building a Better Tomorrow programme reached 12,974 clients directly and 64,810 clients indirectly.

Our supporters in Trusts and Foundations have also shown real generosity in 2020. Twenty-seven family trusts contributed to our emergency appeals in response to the Coronavirus emergency, the crisis in Lebanon and the ongoing conflict in Syria, providing vital flexible funding to our work in supporting our clients in some of the world's most challenging contexts. We are also hugely grateful to many of our long-term supporters, notably the Children's Investment Fund Foundation and the James Percy Foundation, for their flexibility and support in helping us to limit the impact of the pandemic on our existing work together.

## **Corporate Partnerships**

The Corporate Partnerships team has had an unparalleled level of success in FY 2020. Our corporate partners such as Citigroup Foundation have adapted and pivoted in regards to our work across the 40 countries where we operate. The portfolio has increased significantly and has diversified the income stream by branching into new sectors, which will only serve to reach even more displaced people across the world.

We welcome new partners such as Unilever, Novartis, Standard Chartered and ThankYou for their support in 2020 and look forward to working strategically with the private sector to mitigate the economic impact of COVID-19 in addition to the ever present and growing needs of the people that we serve.

### *Notable highlights*

The Corporate team held a bespoke virtual programmatic visit to Cameroon for flagship partner Citigroup in September, in lieu of being able to host a trip to the country this year.

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In September, the team also secured a further £150k from Citigroup for a research project into refugee and displaced youth financial strategies in fragile and conflict affected settings, including in the context of COVID-19.

We extend sincere gratitude to the trusts, foundations, companies and organisations that made our work possible in 2020. Their support continues to enable our response to those affected by disaster and conflict across the globe.

Asfari Foundation  
Barbour Foundation  
Belron Ronnie Lubner Charitable Foundation  
Bernard van Leer Foundation  
Bridgewater Charitable Trust  
Bryan Guinness Charitable Trust  
Calpe Trust  
Cheruby Trust  
CHK Foundation  
Citi Foundation  
Comic Relief  
Dalglish Trust  
Dickety Family Trust  
Ex Corde Trust  
Green Room Charitable Trust  
GSMA Mobile for Development Foundation  
Hasil Foundation  
Henhurst Charitable Trust  
Hugh Symons Charitable Trust  
Intouch Global Foundation  
Jacobs Foundation  
James Percy Foundation  
LBM Jem Charitable Trust  
Levi Strauss & Co  
Mistral Stiftung  
Mondelez  
Monteverde Charitable Trust

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O'Neill Family Trust  
ORR Mackintosh Foundation  
Penny Appeal  
Refinitiv Charities  
RELX Group  
Rest-Harrow Trust  
R G Hills Charitable Trust  
Rhododendron Trust  
Saïd Foundation  
Seneca Trust  
S M B Trust  
The Children's Investment Fund Foundation  
The Zennor Trust  
Tisbury Telegraph Trust  
Touton S.A.  
Tula Trust  
UBS Optimus Foundation  
Unilever  
Vitol Foundation  
Vovos Better World Fund

## **SUPPORT FOR OUR WORK: Institutional partnerships**

We continued to strengthen our relationships with government donors and institutions in 2020. In addition to supporting the IRC's programmes in some of the world's most complex crises, many of these partnerships allow collaboration in thought leadership on the world's most pressing humanitarian problems.

### **EAST AFRICA: Ethiopia**

According to the Ethiopia Humanitarian Response Plan (HRP) as of August 2020, 15.2 million people needed assistance (up from 7 million in January 2020), requiring \$1.65 billion in response. Shocks and stresses from COVID-19, desert locust infestations, widespread flooding, and displacement have affected the most vulnerable populations, particularly women and children.

In Ethiopia, the IRC has been working in partnership with Irish Aid to deliver programmes which protect women and girls from gender-based violence (GBV). For the past year, the IRC has been providing support to refugee women and girls who are at risk of violence from their partners, forced marriage, and female genital mutilation (FGM). With the generous funding from Irish Aid, the IRC has been improving survivor's access to legal aid and justice, protecting girls from harmful traditional practices, and meaningfully engaging men and boys in GBV prevention work in the Bur Amino and Hilaweyn camps in the region. In 2020, the IRC used €181,143 to provide case management, psychosocial support services (PSS) and consent-based referrals to 137 GBV survivors and engaged with an average of 517 women and 172 girls each month through PSS and skills-building activities. Collectively, a total of 18,181 women and men were reached through the IRC's Girl Shine programme, which provides GBV awareness training. The IRC has also been working with social workers, providing training and mentoring sessions on how to deliver case management and psychosocial support, which are tailored to the needs of women and girls in safe spaces.

Awareness raising activities have been rolled out across both camps, including 'Engaging Men through Accountable Practices' sessions, which is delivered to men's and women's groups, with the aim of changing harmful attitudes and practices and includes discussions around violence, manhood, power and rights. These sessions have also been encouraging men to engage with community advocacy groups and trainings to become community activists, inspiring them to become involved both in campaigns, and as caregivers. Our Girl Shine curriculum is also being delivered to adolescent girls to

build critical life skills and raise awareness, while adolescent boys are being reached through campaigns and school gender clubs, to challenge harmful traditional views from a young age.

## **WEST AFRICA: Chad**

Ranked 187 out of 189 in the Human Development Index, Chad remains one of the poorest countries on earth, with 38% of the population living on less than \$1.90 per day. The birth rate, at 6.4 children per woman, is one of the highest in the world. The IRC responds to crises in Chad caused by drought, food insecurity, and the conflict with Boko Haram that has forced thousands of people to flee their homes. We implement multi-sectoral assistance to affected populations in the Lake Chad region, including health and nutrition programmes, economic recovery and development activities, and prevention and response to gender-based violence. The IRC's most recent projects have fostered women's and girls' empowerment and resilience through an approach that aims to alleviate the suffering of the most vulnerable with psychosocial support while also achieving sustainable socio-economic wellbeing for those in need.

In the Lake Chad Region, the IRC is implementing a four-year, €10 million multi-sector programme funded by the Agence Française de Développement (AFD) supporting women and children. The IRC is reaching more than 32,000 people through education and health services. More than 9,000 children are receiving essential health services, while nearly 4,000 women are benefitting from prenatal care. More than 5,000 children are enrolled in schools, with IRC providing teacher training and creation of safe spaces for children to enhance learning. More than 2,000 women and girls are receiving modern contraception and women and girl survivors of gender-based violence are receiving a holistic support package.

In the Guéra and Wadi Fira areas of Chad, AFD is funding a €5 million women's protection and sexual/reproductive health programme across 21 health facilities. The IRC is supporting more than 78,000 women and girls in accessing prenatal care and obstetric care, gender-based violence response and integrated management of childhood illnesses.

### **GREAT LAKES: Central African Republic**

As of February 2020, 2.6 million of the 4.9 million population of Central African Republic (CAR) - with 51% being women - were in need, with 1.7 million in acute need. The continuing conflict and deepening crisis in the country has created extreme levels of humanitarian need; over half the population is dependent on aid and a quarter is forcibly displaced. CAR ranks bottom on the Human Development Index (HDI) –188/188 countries.

Since 2006, the IRC has provided lifesaving and sustaining services to vulnerable people in CAR, where civil war and sectarian violence have driven one-quarter of the country's population from their homes. This year, with £630,000 of Sida funding under our Humanitarian Framework Agreement, the IRC in CAR piloted an innovative Programme Based Approach (PBA), which enables emergency responses to be more agile and responsive to affected people's needs. This pilot project, implemented in two of CAR's most conflict-affected regions, reached 45,867 displaced persons and host community members with critical health, protection, and economic recovery services.

### **MIDDLE EAST AND NORTH AFRICA: Syria**

2021 marks a decade of conflict in Syria. Despite its protracted nature, the crisis continues to reach new lows as conflict, displacement and needs grow, while humanitarians' cross-border access to people in need is increasingly constrained. Many civilians have been left living in perpetual conflict zones and displaced multiple times, while the health system has been decimated. Ten years of war has undermined Syrians' ability to cope with the latest challenges wrought by COVID-19 and a growing economic crisis.

With multi-year funding from the UK Foreign, Commonwealth and Development Office, the IRC has continued to respond to the humanitarian needs of hundreds of thousands of people affected by the ongoing conflict in Syria. We are now into our fifth year of providing humanitarian assistance in Syria with funding from the FCDO, and our eighth overall with the same donor since the beginning of the crisis.

The IRC's support is across three main programme areas: health, protection and economic recovery and development. Over the last 12 months through our health programme, the IRC and its Syrian implementing partners have supported 39 health

## **Trustees' report** Year to 30 September 2020

facilities with supplies, payment of staff salaries and running costs. Through this support 440,000 primary health care consultations have been provided and a further 14,262 consultations for people specifically impacted by some form of trauma. In recent months, these supported health facilities have been providing crucial support not only for those affected by the conflict but also those affected by the COVID-19 pandemic.

In 2020, the IRC's protection programme reached 2,012 people with psychosocial support, with a further 800 women and girls benefitting from the IRC's support in dealing with sexual and gender-based violence. The IRC's economic recovery and development programme has resulted in the distribution of £814,402 worth of unconditional cash through 8,061 grants for people to spend as they need, including 1,830 persons with disabilities. The IRC's cash for work programme has provided a further £416,619 to 1,350 people engaged in community-based projects including the production of 230,000 masks to combat the spread of COVID-19.

### **ASIA: Pakistan**

Pakistan is among the most disaster-prone countries in South Asia, having suffered an estimated \$18 billion in damages and losses during the past decade (World Bank, 2017). Pakistan has experienced multiple high impact natural hazard-related disasters such as drought, territorial rains, glacial lake outburst, floods and earthquakes, which have forced people to flee from their area of origin to a safer zone for their survival. Most of the time communities affected by such disasters live in remote areas of the country with limited access to the necessary information and support. The absence of reliable information about the affected populations has led to the utmost need to ensure the systemised collection of standardised data for future interventions and to avoid duplication of efforts.

The IRC, with support from ECHO and FCDO, has been implementing the Internally Displaced Populations (IDPs) Vulnerability Assessment and Profiling (IVAP) Project since 2010. The last phase of the project was completed in November 2020. During this time, IVAP was instrumental in providing support to NGOs, UN Agencies and the government through profiling and assessing the most vulnerable populations. It also promoted innovation in information management and provided capacity building and customised training on carrying out assessments, surveys, as well as on information management.



## **Trustees' report** Year to 30 September 2020

Initially piloted by the United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA) in 2010, the project aimed to provide the humanitarian community and Government of Pakistan with updated information on the needs and vulnerabilities of people displaced due to the complex emergency in Khyber Pakhtunkhwa (KP) and Tribal Districts (formally FATA) of Pakistan. IVAP mapped and profiled vulnerable displaced and returnee families to facilitate more effective and targeted humanitarian responses. The data generated through IVAP has been used by humanitarian partners to design needs-based programmes for temporarily displaced persons, as well as to draw up humanitarian needs overviews, humanitarian strategic plans, and transition plans (vulnerability assessment). IVAP was also used by the local Disaster Management Authorities (DMAs) to support them with their COVID-19 response in KP province such as developing a Track and Trace Android application. With IVAP's support, the DMA's staff strengthened their skills in the use of the Corona Reporting System (which was also developed with support from IVAP) and thus helping to track the spread of COVID-19 and enabling the DMA to take critical decisions to protect citizens' health and wellbeing. In parallel, IVAP designed an online COVID-19 self-assessment tool in local languages, which allowed individuals to assess their conditions and identify mild symptoms that can be treated at home, hence reducing the burden on the national healthcare system. Before IVAP there was no standardised system or common data repository available to fill the information gaps and support emergency response in KP and Newly Merged Districts (NMDs). Funding was available but limited information on the number, location, needs and vulnerabilities of the affected populations was available, and a majority of the organisations were conducting independent studies, surveys and assessments. This resulted in loss of time, money and resources.

As a result of IVAP interventions in Khyber Pakhtunkhwa and Newly Merged Districts of Pakistan, more than 70,000 vulnerable families received required support (identified through IVAP assessments) and assistance from organisations providing humanitarian and development support in KP province. In terms of value for money (VfM), the scientific data generated by IVAP saved the time, money and effort of 37 organisations designing and implementing humanitarian programmes in KP and NMDs. Time-wise, it saved around 3 months that normally go into surveys, need assessments and beneficiary identification. IVAP prevented the duplication of cost and efforts through joint and collaborative approaches.

## **LATIN AMERICA: Guatemala**

Northern Central America (NCA), comprised of El Salvador, Honduras and Guatemala, faces a mixed migration crisis, with vulnerable individuals and families displaced internally, externally and returning to the region. The primary driver of displacement is violence, especially gender-based violence, forcing affected persons to flee rapidly and leaving them without access to trusted information and services. The GSMA Foundation funded a £450,000 project which leverages CuéntaNos, an online platform and SignPost instance in El Salvador and Honduras, to enable independent access, and assistance via a WhatsApp help line, to essential information and service referral for vulnerable individuals and families. The project takes traditional access to information interventions one step further, combining them with targeted interventions to access marginalised groups, specifically women, girls and members of the LGBTQ community. Originally physical access points in Safe Spaces were planned to ensure those without access to the digital platform could access CuéntaNos. This was quickly adapted in response to the COVID-19 pandemic. Physical safe spaces evolved into virtual psychosocial support via WhatsApp, providing much needed support and service referral to vulnerable individuals during the peak of the crisis. Met with great success in both El Salvador and Honduras, GSMA invited the IRC to apply for further £50,000 COVID-19 funding, enabling the IRC to further expand both CuéntaNos and its virtual psychosocial component into Guatemala. CuéntaNos has reached 48,621 people, including 28,843 women who have directly benefited from enhanced communication services in this region. Due to the wide reach and our successful adaptability to the COVID-19 pandemic our work has been highlighted in the GSMA COVID-19 report, [COVID-19 and digital humanitarian action: Trends, risks and the path forward](#).

## **SUPPORT FOR OUR WORK: Institutional grant-funded activities**

### **Framework agreements & partnerships**

#### **Sida Humanitarian Framework Agreement**

Over the last year, the IRC has continued to implement programming under the Humanitarian Framework Agreement (HFA), the strategic funding partnership with the Swedish International Development Cooperation Agency (Sida). In 2020 the IRC and our partners collaborated on programmes across 16 countries, reaching over 1.4 million

## **Trustees' report** Year to 30 September 2020

individuals in crisis affected communities through both short and long-term emergency and life-saving interventions. This has included our successful piloting of the Programme Based Approach (PBA) in the Central African Republic, Cameroon, Mali, Nigeria, South Sudan and Yemen.

The PBA provides valuable flexibility when implementing humanitarian responses, so projects can be adapted quickly to address the evolving environment and the needs of the target population. Another crucial component of the HFA is the Rapid Response Mechanism (RRM), which provides pre-positioned funding for the IRC to quickly respond to sudden onset emergencies. In 2020 the RRM has supported IRC teams to respond to flooding in Chad and Pakistan, an outbreak of Ebola in DRC, and to meet the needs of people most acutely affected by the explosion in Beirut, Lebanon. Through Sida's support, IRC has also continued to implement two methods development and capacity building projects on disability inclusive programming and towards improving protection outcomes with our partner, InterAction.

### **Sida's Conflict Prevention and Peacebuilding Programme**

Working with Sida's Peace and Human Security Unit, the IRC has continued to deliver the three-year Conflict Prevention and Peacebuilding Programme in the Democratic Republic of the Congo (DRC) and Somalia. Contributing to Sida's Strategy for Sustainable Peace 2017-2020, the IRC and local partners are implementing activities designed to reduce the underlying causes of violence by strengthening local institutions' delivery of basic services (health in the DRC, and justice in Somalia) and supporting the people we serve to be safe in their communities and influence decisions that affect their lives. So far, the programme has directly benefited 12,500 individuals. It has continued to deepen the IRC and Sida's understanding of programming across the humanitarian, peacebuilding, development triple nexus.

To maximize impact and connect voices from our programming partners to global dialogue, we have continued to prioritise sharing our learning with donors and across the sector, including through the publication of case studies on Women's empowerment, Sustainability, and Positive Peace, and presenting practical examples through external platforms such as the Stockholm Forum on Peace and Development (SIPRI) and Geneva Peace Week.

### **Irish Aid Strategic Partnership**

In 2020, the IRC continued delivering on our commitments as part of the three-year strategic partnership with Irish Aid. This important partnership is focused on addressing gender-based violence (GBV) in acute emergencies and protracted humanitarian crises, and in the past year has supported more than 44,000 people. Gender equality forms a central pillar of Ireland's policy for international development, and under this 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: Cameroon, Ethiopia, Kenya, Somalia, and South Sudan. Despite significant insecurity, natural disasters and the COVID-19 pandemic, the IRC has been able to sustain these vital, life-saving services to at-risk women and girls.

In addition, the partnership also includes an emergency response funding mechanism which enables the IRC to establish GBV response services during the earliest phase of an emergency. Over the last 12 months this has helped the IRC to meet the needs of at-risk women and girls affected by crisis in Kenya, Mexico, South Sudan, and Uganda.

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

## **Trustees' report** Year to 30 September 2020

### **Reference and administrative details of the charity**

<b>Trustees</b>	Sir John Holmes GCVO, KBE, CMG (Chair) (to 20 October 2020) Dr Titilola Banjoko (Chair) (from 20 October 2020) Kemal Ahmed Ian Barry (Audit and Governance Chair) Sir Hugh Bayley Christina Ceelen (to 1 January 2020) Ciaran Donnelly Francesco Garzarelli Sir Michael Lockett (to 21 September 2020) Lynette Lowndes (Safeguarding Chair) Kathryn Ludlow Jacqueline Musiitwa (from 22 October 2019) Cressida Pollock Richard Winter William Winters (to 21 September 2020)
<b>Executive Director</b>	Laura Kyrke-Smith (from 1 January 2020) Melanie Ward (interim Executive Director, from 1 November 2020)
<b>SVP Europe and Executive Director</b>	Sanjayan Srikanthan (to 13 December 2019)
<b>Company secretary</b>	Naima Siddiqi
<b>Registered office and principal operating address</b>	100 Wood Street London EC2V 7AN
<b>Company registration number</b>	3458056 (England and Wales)
<b>Charity registration number</b>	1065972
<b>Auditor</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL
<b>Bankers</b>	National Westminster Bank plc Cavell House 2a Charing Cross Road London WC2H 0PD  Standard Chartered Bank 1 Basinghall Avenue London EC2V 5DD

**Trustees' report** Year to 30 September 2020

**Solicitors**

Bates Wells Braithwaite  
10 Queen Street Place  
London EC4R 1BE

DLA Piper  
160 Aldersgate Street  
London EC1A 4HT

## **Governance, structure and management**

### **Constitution**

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

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

### **Liability of members**

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

### **Board of Trustees**

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

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

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

A typical year for a Board member includes the following:

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

## **Trustees' report** Year to 30 September 2020

IRC UK also encourages Board members to visit programmes during the course of their tenure, however in light of COVID-19 this has not been possible recently.

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

### **Charity Governance Code**

During the financial year, the Board undertook an assessment of IRC UK's governance practices against the Charity Governance Code for Larger Charities (the Code). The voluntary Code sets seven principles and accompanying recommended practices for good governance of large UK charities. Led by the Audit and Governance Committee, IRC UK assessed its performance against each of the 76 recommended practices. Of the 76 recommended practices, the Audit and Governance Committee found IRC UK and the Board were applying all seven principles and the majority of these practices, with only two practices not applicable to IRC UK. Nevertheless, the assessment has led to a number of recommended actions to further strengthen IRC UK's governance, all of which were approved by the Board in March 2020. These actions included a review and update of each of the Board Committees' terms of reference, improved protocols on trustee recruitment, compilation of a trustee interests register, and annual reflection on and signing of the trustee code of conduct.

Progress against and completion of the agreed actions are monitored by the Audit and Governance Committee. The Committee expects to complete an updated assessment in the 2021 financial year following the updates to the Integrity, Equality, Diversity and Inclusion principles released in December 2020.



## **Trustees' report** Year to 30 September 2020

### **Management**

On 1 January 2020, Laura Kyrke-Smith was appointed as Executive Director and Hans Van de Weerd was appointed as interim SVP Europe. Prior to that, Sanjayan Srikanthan held the roles of Senior Vice President (SVP) for Europe and UK Executive Director to 13 December 2019. Laura Kyrke-Smith now leads IRC UK, with support from the SVP Europe as required. As at the date of approval of this report, Melanie Ward is Interim Executive Director. Laura Kyrke-Smith is expected back in her role in late 2021. The Executive Director works with a UK Management Team, who meet regularly to review and operationalise organisational business. In addition, the Executive Director is ultimately responsible for organisational decisions, together with the following Europe Senior Management Team members based in the UK:

Sigrun Danielsson      Director of HR – Europe

Aska Pickering          Deputy Vice President, Awards Management Unit

Naima Siddiqi          Senior Director of Finance and Operations - Europe

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

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

The Board has constituted committees from its trustees for Audit and Governance, Policy Advisory, Nominating and Safeguarding. These committees provide advice to the Executive Director and staff and report back to the Board.

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

### **Remuneration and pay philosophy**

IRC UK is committed to ensuring that its salaries remain competitive, through conducting an annual salary review, paying employees in line with sector standards and also recognising individual performance through merit-based pay. The pay policy ensures that employees are not discriminated on the grounds of their protected characteristics or on the basis of part time work or fixed term contracts.

IRC UK prepares an annual gender pay gap report, to identify any differences in the average pay between female and male employees and publishes this information on our website. For the last four years the gender pay gap has been in favour of women. IRC UK is a member of the Living Wage Foundation and all employees are paid at least at the level of the London Living Wage for each hour worked.

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

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

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

The Executive Director and Director of HR work with the Joint Negotiating Committee, comprising IRC UK management and trade union representatives, to negotiate and agree any pay award.

## **Commitment to Diversity and Inclusion**

The Black Lives Matters protests showed that there is still a long way to go to tackle racism, xenophobia and discrimination, including in the workplace and the wider humanitarian and development sector. The movement highlighted the systemic and structural racism that exists in the UK and galvanised important discussions about diversity, equity and inclusion within the IRC.

IRC UK has been listening to our staff, including Black, Asian, and Minority Ethnic (BAME) and Pride staff-led networks, women, trade union members and our disability experts. We have also assessed ourselves against best practice compared to other UK employers. While our commitment to diversity, equity and inclusion is not new, we have not expressed our commitment to anti-racism determinedly enough and we have not matched this commitment with wide-ranging action that aims to dismantles privilege.

In February 2020, the UK Management Team (UK MT) committed to delivering a Diversity and Inclusion (D&I) plan for IRC UK for the coming year. Led by the Executive Director, the UK MT developed the plan and launched it in October 2020. It covers the protected characteristics in the Equality Act and also those with refugee or asylum status in the UK. In it, IRC UK makes a series of commitments across 15 themes, such as:

- Stepping up efforts to collect and analyse race/ ethnicity data of our staff;
- Reviewing the composition of our Board and senior management;
- Increasing access for under-represented groups through a paid traineeship programme; Rolling out more extensive unconscious and structural bias training for all our staff, managers, and Board; and
- Ensuring mechanisms are in place so staff can better hold us to account.

We are continuing to develop strategies for longer-term, cultural change. We know that change – true, meaningful change – will take time. But we are determined to do everything in our power to achieve change at IRC UK and we have already started on that journey.

## **Subsidiary company**

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

The principal activity of the subsidiary is to manage the trading activities of IRC UK. The subsidiary was dormant in 2020.

## **Trustees' report Year to 30 September 2020**

### **Communicating with staff**

IRC UK ensures ongoing information sharing and dialogue, by both internal electronic communications as well as regular in-person all-staff meetings, which have been held virtually since March 2020. All managers are expected to hold regular one-to-ones with their staff and open communication is encouraged. Management and staff negotiate and consult on terms and conditions of employment with the IRC UK trade union representatives through the Joint Negotiating Committee (JNC).

### **Statement of public benefit**

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

### **Statement on modern slavery**

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

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

We have had no relevant cases reported in 2020. More information can be found through the Modern Slavery Statement on our website.

### **Statement on safeguarding**

The IRC has a strong commitment to creating a culture of zero-tolerance of sexual harassment and sexual exploitation and abuse in our workplace and in our programmes – as well as a safe environment for anonymous reporting. The IRC is determined to protect our

## **Trustees' report Year to 30 September 2020**

beneficiaries and staff from sexual exploitation, abuse and harassment through prevention and, where misconduct is alleged, to address it without fear or favour.

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

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

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

### **Code of Fundraising Practice Statement**

IRC UK is registered with the Fundraising Regulator and also follows guidance on best practice as set by the Chartered Institute of Marketing. IRC UK manages fundraising activities across several channels. Except for handling inbound telephone calls and outbound telemarketing, no professional fundraisers were used by the organisation. There were no commercial participators involved in fundraising activities.

The professional fundraisers used by IRC UK follow all legislation and guidance on best practice as set out by regulatory bodies such as the Institute of Fundraising and the Fundraising Regulator, although they are not themselves members of relevant voluntary organisations. IRC UK's service providers have confirmed that all staff engaged in IRC UK activities receive comprehensive training prior to taking calls for the organisation and undergo quarterly refresher training in best practice and compliance.

We strive to ensure that members of the public, not least vulnerable persons, are protected from unreasonable intrusion into their privacy; persistent approaches for the solicitation of funds and undue pressure to provide funding. In this regard, our systems ensure that vulnerable people are protected from communications and that all our staff receive training on these matters. We insist that professional fundraisers have in place Vulnerable Persons Policies and that their staff are trained prior to being permitted to undertake activities on our behalf. Monitoring of professional fundraiser's telephone activities is currently done by the

## **Trustees' report** Year to 30 September 2020

external organisation themselves. We are intending to undertake our own monitoring of these activities in the forthcoming financial year.

We are satisfied that we have complied with all relevant legislation and guidance on best practice.

We received 35 complaints in 2020 (2019 – 39). These were all resolved by our supporter care team, in line with internal policy.

## **Trustees' report** Year to 30 September 2020

### **Financial report for the year**

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

Total income for the year ended 30 September 2020 decreased by £19.5m to £113.9m (2019 - £133.4m). The major driver of the decrease was the transfer of the ECHO Framework Partnership Agreement from IRC UK to the International Rescue Committee Deutschland (gGmbH) in the previous financial year. Accordingly, no income from ECHO arose in the current year, resulting in a reduction of £22.7m in restricted income from this donor compared to FY19. However, this was partly offset by increased restricted income from existing donors such as FCDO, AFD, SIDA and SDC. Unrestricted income increased in FY 2020 to £11.8m (2019 - £9.9m), which includes a 67% increase in donations and legacies, to £2.6m (2019 - £1.6m).

IRC UK's principal restricted funding sources were:

• FCDO (DFID)	£56.7 million (2019: £52.6 million)
• SIDA	£16 million (2019: £17.6 million)
• EuropeAid	£10.4 million (2019: £11.6 million)
• Dutch MFA	£5.2million (2019: £4.0 million)
• Irish Aid	£2.4 million (2019: £2.9 million)
• SDC	£2.3 million (2019: £1.1 million)
• AFD	£2.3 million (2019 : £0.6 million)
• DANIDA	£0.4 million (2019 : £0.7 million)
• Norwegian Refugee Council	£0.9 million (2019: £0.8 million)
• Porticus	£0.8 million (2019: £0.9 million)
• Hands Up Foundation	£0.1 million (2019: £1.1 million)
• Other	£4.6 million (2019: £8.3 million)

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

### **Investment policy**

IRC UK's cash holdings, totalling £18.2 million as at 30 September 2020 (2019 - £7.5 million), are held in current accounts with Standard Chartered Bank and NatWest Bank, denominated in donor currencies (Euro, British Pound and United States Dollars).

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

## **Trustees' report** Year to 30 September 2020

### **Reserves policy**

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

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

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

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

### **Review of reserves**

Funds and reserves totalled £3.1 million as of 30 September 2020 (2019 - £2.8 million), of which £Nil (2019: £Nil) is restricted funds. £350k (2019 - £421k) is held in fixed assets.

As a result of higher than expected unrestricted income, IRC UK ended the year with net unrestricted income of £0.4m. This has allowed IRC UK to replenish reserves by the same amount, resulting in free reserves (excluding fixed assets) totalling £2.8 million (2019 - £2.4 million). This equates to four months of unrestricted expenditure (2019 - four months). The amount of reserves has increased in total when compared to 2019. When these amounts are reviewed by reference to percentages, free reserves cover 36% of unrestricted expenditure (2019 – 31%). Whilst reserves have increased, there have also been increases in expenditure, primarily in staffing.



## **Trustees' report Year to 30 September 2020**

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

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

Restricted income for the year was £102 million (2019 - £123 million), and restricted expenditure for the year was £102 million (2018 - £123 million), which leaves restricted fund balances carried forward unchanged at £Nil.

### **Matching funds**

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

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

### **Principal risks and uncertainties faced in 2020**

The principal risks facing IRC UK were assessed to be:

1. Economic uncertainty and potential decline in forthcoming years due to political changes and the ongoing impact of COVID-19, resulting in reductions to both governmental and private sources of income for IRC's work.

Mitigation: IRC UK has developed its private fundraising strategy working closely with global colleagues and ensuring that targets are set with recent performance in mind. IRC UK continues to work in partnership with the sector on advocacy with non-private donors.

## **Trustees' report** Year to 30 September 2020

2. COVID-19 remains a risk across a number of areas of IRC UK's operations, from the impact on UK based staff and operations, including wellbeing and work-life balance, to the impact on IRC's programming work throughout the globe. After months of working in a COVID-19 environment, the risk has been managed and although this is now more a remaining and ongoing risk, the impacts on staff and programmes remains a principal risk.

Mitigation: For UK staffing and operations, we have developed an ongoing programme of initiatives for staff welfare and wellbeing, including staff guidance on practical tips for working during this time as well as duty of care resources including health guidance. Our employee assistance scheme remains open to both staff and their family members. On programming, AMU and fundraising staff continue to work with donors and country teams to help negotiate programme changes to deal with the impacts of COVID-19 in the field.

3. As with all large charities operating internationally in complex environments, IRC UK is susceptible to the risk of a serious incident occurring. If it is not adequately managed or reported, the potential consequences could include donor audits or investigations, suspension or loss of funding, a Charity Commission statutory inquiry, adverse publicity and loss of public trust.

Mitigation: The IRC has a widely communicated code of conduct and reporting procedures, and conducts annual training on the code of conduct for all employees globally, as well as listening sessions and a campaign to raise concerns. IRC UK has procedures for systematic and timely reporting of incidents to donors and the Charity Commission. The IRC has implemented improved procedures for partnership management and supply chain management, including due diligence procedures.

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

## **Trustees' report** Year to 30 September 2020

### **Future Plans**

FY 2020 represented the last year of our existing strategy. During the year, IRC undertook a global strategic process with involvement from all areas of the network. IRC's new global strategy, Strategy100, is the result of this process. It builds upon the lessons learned from our previous strategy, IRC2020, but pushes us to improve how we engage with clients, work with partners and how we invest in, and diversify, our teams. The strategy will guide the organisation through to the IRC's 100<sup>th</sup> anniversary in 2033. In the year to 30 September 2021, the entire organisation is planning for implementation of the refreshed strategy. IRC UK is developing its own strategic plan as part of this.

**Outcomes** remain the most important driver for our work and define the change we want to see in clients' lives, who remain at the centre of our strategy:

- 1 Safety – from physical, sexual and psychological harm
- 2 Health –including physical and mental well-being
- 3 Education – including literacy and numeracy, social-emotional, and life skills
- 4 Economic well-being – including the ability to provide basic material needs, and income and asset growth
- 5 Power - to have influence over the decisions that affect their lives

The five overarching **goals** to enable this are as follows:

- 1 Impact – make meaningful change in people's live through high quality programming
- 2 Scale – increase the number of people we reach now and over the long term
- 3 People – attract, retain and train teams and make IRC a more supportive, inspiring place to work
- 4 Influence – share our best ideas and raise our voice to improve the lives of all people affected by crisis
- 5 Funding – securing the right kind of finance for our organisation

## **Trustees' report** Year to 30 September 2020

As at the date of approval of accounts, IRC UK's staff continue to work remotely as the UK government continues to implement strict national measures to mitigate the effects of COVID-19. The IRC network continues to work to mitigate COVID-19's impact on programmes globally.

## **Energy and Carbon Report**

### **Introduction**

The effect of climate change is becoming more prevalent around the world, and the consequences for humanitarian need and support will continue to grow. The importance of mitigating and adapting to climate change is a clear thread that runs through our refreshed global strategy, Strategy100.

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

This report outlines i) our scope under SECR, ii) the total energy used, and associated carbon emissions for the year ending 30 September 2020, iii) a summary of actions taken in the year to reduce our emissions and iv) further detail on the methodology used to comply with SECR.

### **Our Scope for SECR**

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

SECR requires us to report the total annual energy consumption, and associated carbon emissions for 12 months to 30 September 2020, our financial year end. Energy relates to all energy of any fuel type where we have direct or indirect control, known as Scope 1 and 2 emissions under Greenhouse Gas Protocol (see methodology for further details). For the IRC UK, energy in scope is electricity and gas consumption to run our head office in London, and any business travel by personal car starting or ending in the UK.

### **Our Impacts and Intensity Ratios**

Based on the scope outlined above, our energy and carbon impacts are summarised in Table 1 below. These impacts show us our environmental performance and can form a baseline for us to compare ourselves to in the future. To facilitate this, and to meet SECR requirements, we have identified an intensity ratio which helps put our energy consumption and emissions into the context of our business. In our case, we have chosen to use full time employee (FTE) and office floor area (Area) for energy (kWh/FTE and kWh/m<sup>2</sup>) tonnes of carbon emissions (kWh/tCO<sub>2</sub>e and tCO<sub>2</sub>e /m<sup>2</sup>) as this allows us to compare our impact with that of similar

## Trustees' report Year to 30 September 2020

organisations in size and/or activities. Two intensity ratios have been used because of COVID 19; its impact on our working practices means that two metrics will provide a more reliable basis to compare future changes to.

For our first energy and carbon report, comparative figures for the prior year are not required, however our 2021 report will include comparatives. It is also important to note that the current year's results will reflect the underlying impacts of the pandemic, in particular a reduction in energy use.

**Table 1 Summary of Energy and Carbon Impacts for 2020 with our intensity ratios**

<b>Energy Source</b>	<b>Consumption (kWh)</b>	<b>GHG Scope</b>	<b>Greenhouse Gas Emissions (tCO<sub>2</sub>e)</b>
Gas	124,687	1	22.93
Electricity	145,307	2	33.88
<b>Total</b>	<b>269,994</b>		<b>56.81</b>
Intensity ratios			
Area	378kWh/m <sup>2</sup>		0.08tCO <sub>2</sub> e/m <sup>2</sup>
Full Time Employees	2,077kWh/FTE		0.44tCO <sub>2</sub> e/FTE

For business travel there were no recorded personal car journeys, and therefore energy and carbon impacts are nil for the year ending 30 September 2020. Business travel relating to the use of taxis or public transport is out of scope under SECR.

### Our Energy Efficiency Actions

Actions to improve energy efficiency focus on where we have direct control over our energy consumption and, where possible, have influence on our landlord to support energy efficiency measures. When we moved into our current office in 2019, we took a number of energy efficiency measures, such LED lighting with sensors, reduction in office printers, installing energy efficient kitchen equipment, and avoiding a dedicated server by switching to cloud-based storage.

During this year we progressed with improving energy efficiency by:

## Trustees' report Year to 30 September 2020

- raising awareness of quick wins to reduce energy use and change behaviour, such as switch off signs
- supporting remote working during the pandemic which may lead us to reduce office space going forward
- supporting the use of technology to reduce the need to travel.

With our refreshed strategy and our new understanding of our carbon impacts, we are developing our action plans for 2021 which will involve embedding a sustainability-focused culture throughout the organisation to reduce energy wastage, improving our measuring and monitoring of energy data, considering electric/hybrid taxis for business travel, and reviewing the potential of reducing office space to accommodate remote working. Further, we hope to take forward new working practices created during the pandemic that can reduce carbon emissions.

### **Methodology**

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

Our energy and carbon emissions are based on our UK operations for the year 1 October 2019 to 30 September 2020. We collect electricity and gas data for our London office from invoices, meter readings, and other relevant information provided by the landlord. However, we adapted our methodologies to calculate energy consumption because of limitations with the availability of data (see limitations below). Electricity data relates to our own office use and a proportion of shared building areas calculated based on our office's floor area. Gas data is based on the total consumption for the building apportioned to IRC UK, based on our floor area. Where energy data is provided as a financial cost, we have used a unit rate (£/kWh) to derive the consumption in kWh.

With the annual energy consumption (kWh) data obtained, the appropriate carbon conversion factor is applied to calculate the carbon emissions in Tonnes of Carbon Dioxide Equivalent. Carbon factors were obtained from UK Government GHG Conversion Factors for Company Reporting (2020)<sup>2</sup>, for UK grid electricity this is 233kgCO<sub>2</sub>e per kWh and for gas this is 183kgCO<sub>2</sub>e/kWh.

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

<sup>2</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

## **Trustees' report** Year to 30 September 2020

For business travel, the organisation's financial records were reviewed for any expenses related to car hire, personal car mileage claims and any other fuel consumption where we have direct or indirect control. There was none for the year ending 30 September 2020.

### **Limitations**

Through the course of gathering data for this Energy and Carbon Report, energy consumption (in kWh) data was not available for IRC UK office gas consumption and electricity for the communal areas in the building. Therefore, a number of assumptions and extrapolations from available information were used to ascertain the total energy (kWh) for the year ending 30 September. Primarily, this involved the following methods:

- Gas consumption (kWh): converting the landlord's 2020 budget costs (£) for our office to kWh based on a reliable unit cost of £0.026/kWh<sup>3</sup>.
- Communal electricity consumption (kWh): annualising the actual consumption data for the whole building's communal electricity during the period October to December 2019 and then applying the IRC UK budget cost apportion (%) calculated by the landlord. This method assumes that data for the period is a reliable representation of electricity use for the year given seasonality in electricity use will be minimal, notwithstanding the impacts of COVID 19 restrictions for the six months from April 2020 to September 2020. As noted above, we are improving the energy monitoring for 2021.

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<sup>3</sup> Source; Department of Business, Energy and Industrial Strategy 2020 Q1.



## **Trustees' report** Year to 30 September 2020

### **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:

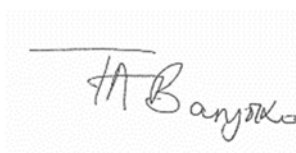
- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that the charity's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

## **Trustees' report** Year to 30 September 2020

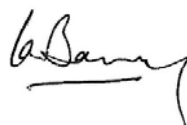
This confirmation is given and should be interpreted in accordance with the provisions of Section 418 of the Companies Act 2006.

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

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

A handwritten signature in black ink, appearing to read 'T. Banjoko', with a horizontal line above the first part of the signature.

Dr. Titilola Banjoko  
Chair

A handwritten signature in black ink, appearing to read 'I. Barry', with a horizontal line below the signature.

Ian Barry  
Chair of Audit and Governance Committee

Approved by the trustees on 18 March 2021

## **Independent auditor's report Year to 30 September 2020**

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

#### **Opinion**

We have audited the financial statements of International Rescue Committee, UK (the 'charitable company') for the year ended 30 September 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Independent auditor's report Year to 30 September 2020**

### **Other information**

The trustees are responsible for the other information. The other information comprises the Letter from the Executive Director and information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report including the strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report including the strategic report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report including the strategic report.

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

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

## **Independent auditor's report Year to 30 September 2020**

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

### **Use of our report**

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



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

19 April 2021

**Statement of Financial Activities** Year to 30 September 2020  
(incorporating income and expenditure account)

	Notes	Unrestricted funds £'000	Restricted funds £'000	<b>Total 2020 funds £'000</b>	Unrestricted funds £'000	Restricted funds £'000	<b>Total 2019 funds £'000</b>
<b>Income and expenditure</b>							
<b>Income from:</b>							
Donations and legacies	1	2,626	—	<b>2,626</b>	1,571	—	1,571
Investments		19	—	<b>19</b>	52	—	52
Charitable activities	2	9,186	102,082	<b>111,268</b>	8,318	123,484	131,802
<b>Total income</b>		<b>11,831</b>	<b>102,082</b>	<b>113,913</b>	<b>9,941</b>	<b>123,484</b>	<b>133,425</b>
<b>Expenditure on:</b>							
Raising funds	4	4,017	—	<b>4,017</b>	3,595	—	3,595
Charitable activities							
. Health		1,763	34,604	<b>36,367</b>	1,285	40,252	41,537
. Safety		1,985	32,418	<b>34,403</b>	1,313	41,131	42,444
. Education		423	9,517	<b>9,940</b>	338	10,577	10,915
. Income		638	17,415	<b>18,053</b>	838	26,273	27,111
. Power		655	6,228	<b>6,883</b>	151	4,737	4,888
. Other		1,984	1,900	<b>3,884</b>	2,450	514	2,964
Total charitable activities	5	7,448	102,082	<b>109,530</b>	6,375	123,484	129,859
<b>Total expenditure</b>	3	<b>11,465</b>	<b>102,082</b>	<b>113,547</b>	<b>9,970</b>	<b>123,484</b>	<b>133,454</b>
<b>Net income (expenditure) for the year</b>	6	<b>366</b>	<b>—</b>	<b>366</b>	<b>(29)</b>	<b>—</b>	<b>(29)</b>
<b>Balances brought forward at 1 October 2019</b>		<b>2,784</b>	<b>—</b>	<b>2,784</b>	<b>2,814</b>	<b>—</b>	<b>2,814</b>
<b>Balances carried forward at 30 September 2020</b>		<b>3,150</b>	<b>—</b>	<b>3,150</b>	<b>2,785</b>	<b>—</b>	<b>2,785</b>

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

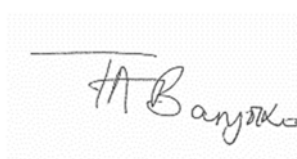
All recognised gains and losses are included in the statement of financial activities.

The notes on pages 62 to 80 form part of these financial statements.

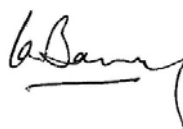
## Balance Sheet as at 30 September 2020

	Notes	2020 £'000	2020 £'000	2019 £'000	2019 £'000
<b>Fixed assets</b>					
Tangible assets	9		350		421
<b>Current assets</b>					
Debtors	11	34,777		45,422	
Cash at bank and in hand		18,086		7,526	
		<u>52,863</u>		<u>52,948</u>	
<b>Creditors:</b> amounts falling due within one year	12	<u>(50,063)</u>		<u>(50,584)</u>	
<b>Net current assets</b>			<u>2,800</u>		<u>2,364</u>
<b>Total net assets</b>			<u>3,150</u>		<u>2,785</u>
<b>Represented by:</b>					
<b>Funds and reserves</b>					
Income funds:					
Restricted funds	13		—		—
Unrestricted funds					
. General fund			3,112		2,766
. Designated fund	14		<u>38</u>		<u>19</u>
			<u>3,150</u>		<u>2,785</u>

Approved by and signed on behalf of the trustees:



Dr. Titilola Banjoko  
Chair



Ian Barry  
Chair of Audit and Governance Committee

Approved by the trustees on 18 March 2021

Company Registration Number: 3458056

## Statement of cash flows Year to 30 September 2020

	Notes	2020 £'000	2019 £'000
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	A	9,580	(450)
<b>Cash flows from investing activities:</b>			
Investment income		19	52
Purchase of tangible fixed assets		—	(440)
<b>Net cash from investing activities</b>		<b>19</b>	<b>(388)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>9,599</b>	<b>(838)</b>
<b>Cash and cash equivalents at 1 October 2019</b>	B	<b>7,526</b>	<b>7,847</b>
<b>Change in cash and cash equivalents due to exchange rate movements</b>		<b>961</b>	<b>517</b>
<b>Cash and cash equivalents at 30 September 2020</b>	B	<b>18,086</b>	<b>7,526</b>

### Notes to the statement of cash flows for the year to 30 September 2020

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

	2020 £'000	2019 £'000
<b>Net movement in funds (as per the statement of financial activities)</b>	<b>366</b>	<b>(29)</b>
<b>Adjustments for:</b>		
Depreciation charge	71	41
Investment income and interest receivable	(19)	(52)
Exchange rate movements	(961)	(517)
Decrease in debtors	10,645	8,386
Decrease in creditors	(522)	(8,279)
<b>Net cash provided by (used in) operating activities</b>	<b>9,580</b>	<b>(450)</b>

#### B Analysis of cash and cash equivalents

	2020 £'000	2019 £'000
Cash at bank and in hand	18,086	7,526
<b>Total cash and cash equivalents</b>	<b>18,086</b>	<b>7,526</b>

#### C Analysis of changes in net debt

	At 1 October 2019 £'000	Cash flows £'000	Other non- cash changes £'000	At 30 September 2020 £'000
<b>Total cash and cash equivalents</b>	<b>7,526</b>	<b>9,599</b>	<b>961</b>	<b>18,086</b>



## **Principal accounting policies** Year to 30 September 2020

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

### **Basis of preparation**

These accounts have been prepared for the year to 30 September 2020.

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

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

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

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

### **Critical accounting estimates and areas of judgement**

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

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

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

The full impact of the COVID-19 pandemic is still unknown as at the date of approval of these accounts. IRC UK's experience since March 2020 has been that the charity's activities have continued, despite changing programme delivery methods and priorities in the IRC network as a result of the impact of COVID-19. Whilst the situation is more stable as a result of this, the longer term economic impacts remain to be seen. Estimates used in the accounts are therefore subject to a greater degree of uncertainty and volatility

## **Principal accounting policies Year to 30 September 2020**

### **Assessment of going concern**

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

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above. The trustees have considered the impact of the COVID-19 pandemic on the charity in the financial year and have concluded as that, despite the continuing longer term uncertainty of its impact in the UK and globally, the going concern assumption remains appropriate. The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants (see the risk management and reserves policy sections of the trustees' report for more information), funding pipelines and reserves.

### **Subsidiary company**

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

### **Income recognition**

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

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

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

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

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

## **Principal accounting policies** Year to 30 September 2020

### **Interest receivable**

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

### **Expenditure recognition**

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

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

### **Expenditure allocation**

Expenditure comprises the following:

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

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

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

## **Principal accounting policies** Year to 30 September 2020

### **Foreign currency**

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

Foreign currency risk is managed by holding restricted donor funds in the grant reporting currency in the UK, the US or the field, until close to the spending date. IRC UK also enters into forward contracts to manage risks associated with certain donor currencies.

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

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

### **Leased assets**

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

### **Tangible fixed assets**

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

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

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

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

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

## **Principal accounting policies Year to 30 September 2020**

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

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

### **Financial instruments**

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

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

### **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

### **Cash at bank and in hand**

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

### **Creditors and provisions**

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

### **Fund accounting**

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

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

## Notes to the financial statements Year to 30 September 2020

### 1 Donations and legacies

	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
Donations and legacies	2,626	—	2,626
	<b>2,626</b>	<b>—</b>	<b>2,626</b>

	Unrestricted funds £'000	Restricted funds £'000	Total 2019 £'000
<i>Donations and legacies</i>	<i>1,571</i>	<i>—</i>	<i>1,571</i>
	<b>1,571</b>	<b>—</b>	<b>1,571</b>

### 2 Charitable activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
<b>Grants</b>			
Agence Française de Développement	—	2,308	2,308
CARE	—	1,468	1,468
European Community (EuropeAid)	—	10,407	10,407
Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)	—	2,396	2,396
Jacobs Foundation	—	508	508
Norwegian Refugee Council	—	899	899
Porticus	—	1,114	1,114
Reckitt Benckiser	—	1,000	1,000
Swedish International Development Cooperation Agency (SIDA)	—	16,005	16,005
Swiss Agency for Development	—	2,269	2,269
The Catholic Agency for Overseas Development (CAFOD)	—	216	216
The Danish International Development Agency (DANIDA)	—	442	442
The Dutch Government (Dutch MFA)	—	5,260	5,260
UBS Optimus Foundation	—	245	245
UK Department for International Development (DFID)	—	56,670	56,670
Other Trusts and Foundations	—	875	875
<b>Total grants</b>	—	102,082	102,082
Unrestricted income from grants	9,186	—	9,186
<b>2020 Total funds</b>	<b>9,186</b>	<b>102,082</b>	<b>111,268</b>

## Notes to the financial statements Year to 30 September 2020

### 2 Charitable activities (continued)

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

IRC UK acknowledges funding from specific donors in note 20.

## Notes to the financial statements Year to 30 September 2020

### 3 Analysis of expenditure from unrestricted funds

	Raising funds £'000	Charitable activities £'000	Total 2020 £'000
<b>Direct costs</b>			
Staff costs	1,489	2,995	<b>4,484</b>
Direct costs	1,561	380	<b>1,941</b>
Audit costs	0	51	<b>51</b>
<b>Total direct costs</b>	<b>3,050</b>	<b>3,426</b>	<b>6,476</b>
<b>Support costs</b>			
Staff costs	526	2,795	<b>3,321</b>
General support costs	402	954	<b>1,356</b>
Travel, transport and accommodation	39	273	<b>312</b>
<b>Total support costs</b>	<b>967</b>	<b>4,022</b>	<b>4,989</b>
<b>2020 Total costs</b>	<b>4,017</b>	<b>7,448</b>	<b>11,465</b>
	Raising funds £'000	Charitable activities £'000	Total 2019 £'000
<i>Direct costs</i>			
Staff costs	1,651	3,652	5,303
Direct costs	897	350	1,247
Audit costs	—	40	40
<i>Total direct costs</i>	<i>2,548</i>	<i>4,042</i>	<i>6,590</i>
<i>Support costs</i>			
Staff costs	442	983	1,425
General support costs	466	1,039	1,505
Travel, transport and accommodation	139	311	450
<i>Total support costs</i>	<i>1,047</i>	<i>2,333</i>	<i>3,380</i>
<i>2019 Total costs</i>	<i>3,595</i>	<i>6,375</i>	<i>9,970</i>

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

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



## Notes to the financial statements Year to 30 September 2020

### 4 Raising funds

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

	<b>Total 2020 £'000</b>	<b>Total 2019 £'000</b>
Generation of voluntary income and costs of activities for generating funds	<b>623</b>	516
Generation of income from charitable activities	<b>3,394</b>	3,079
	<b>4,017</b>	3,595

### 5 Charitable activities

	<b>Support costs £'000</b>	<b>Activities undertaken directly £'000</b>	<b>Total 2020 £'000</b>
<b>Health</b>			
Health (includes psychosocial)	1,395	30,232	<b>31,627</b>
Environmental health (water, sanitation and shelter)	368	4,372	<b>4,740</b>
	<b>1,763</b>	<b>34,604</b>	<b>36,367</b>
<b>Safety</b>			
Child protection	1,221	25,345	<b>26,566</b>
Women's protection and empowerment and GBV	764	7,073	<b>7,837</b>
	<b>1,985</b>	<b>32,418</b>	<b>34,403</b>
<b>Education</b>			
Education (including Vocational Education)	423	9,517	<b>9,940</b>
	<b>423</b>	<b>9,517</b>	<b>9,940</b>
<b>Economic Wellbeing</b>			
Livelihoods	638	17,415	<b>18,053</b>
	<b>638</b>	<b>17,415</b>	<b>18,053</b>
<b>Power</b>			
Good governance	655	6,233	<b>6,888</b>
Civil society	—	(4)	<b>(4)</b>
	<b>655</b>	<b>6,229</b>	<b>6,885</b>
<b>Other</b>			
General costs	1,984	1,899	<b>3,883</b>
<b>2020 Total funds</b>	<b>7,448</b>	<b>102,082</b>	<b>109,530</b>

## Notes to the financial statements Year to 30 September 2020

### 5 Charitable activities (continued)

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

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

### 6 Net movement in funds

This is stated after charging:

	Total 2020 £'000	Total 2019 £'000
Staff costs (note 7)	7,898	7,003
Statutory auditor's remuneration	51	41
Non-audit services paid to statutory auditors	11	39
Other auditor's remuneration	22	40
Depreciation	71	41
Operating lease charges (note 15)	332	332

## 7 Staff costs and trustees' remuneration

	2020 £'000	2019 £'000
Wages and salaries	6,764	5,954
Social security	782	654
Pension costs	312	278
Severance costs	40	117
<b>Total</b>	<b>7,898</b>	<b>7,003</b>

Included in staff costs are the costs of technical unit and other staff on IRC UK payroll but funded from IRC NY budget.

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

	2020 No.	2019 No.
£60,001 - £70,000	7	13
£70,001 - £80,000	7	6
£80,001 - £90,000	4	5
£90,001 - £100,000	9	—
£100,001 - £110,000	1	1
£110,001 - £120,000	1	—
£140,001 - £150,000	—	1
£150,001 - £160,000	—	1
£160,001 - £170,000	1	—
£170,001 - £180,000	—	1

No trustee received any remuneration for services as a trustee (2019 - £nil) and £nil expenses (2019 - £nil) were paid on behalf of trustees (2019 – none).

The total employment costs, including employers' pension and social security contributions, of the key management personnel of the charity as defined on page 33, was £476,726 (2019 – £401,444). The identity of the key management personnel has been revised compared to the 2019 accounts. For the team as disclosed in the 2019 accounts the relevant amount was £694,547.

The Executive Director of IRC UK is the highest paid UK budgeted employee on an annual gross salary basis. Their salary falls in the band £100,001 to £110,000. In the table above, staff in higher bands have global roles, which happen to be based in the UK. IRC UK is reimbursed direct by IRC NY for the costs of these staff.

## Notes to the financial statements Year to 30 September 2020

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

	2020 No.	2019 No.
Fundraising and donor development	23	21
Programme delivery	82	82
Programme support	23	13
Management and administration	3	3
	<b>131</b>	<b>119</b>

## 8 Taxation

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

## 9 Tangible fixed assets

	Computer equipment £'000	Furniture, fixtures and equipment £'000	Leasehold improve- ments £'000	Total £'000
<b>Cost</b>				
At 1 October 2019	32	200	424	<b>656</b>
Additions	—	—	—	<b>—</b>
At 30 September 2020	<b>32</b>	<b>200</b>	<b>424</b>	<b>656</b>
<b>Depreciation</b>				
At 1 October 2019	23	130	82	<b>235</b>
Charge for year	3	20	48	<b>71</b>
At 30 September 2020	<b>26</b>	<b>150</b>	<b>130</b>	<b>306</b>
<b>Net book values</b>				
At 30 September 2020	<b>6</b>	<b>50</b>	<b>294</b>	<b>350</b>
At 30 September 2019	<b>9</b>	<b>70</b>	<b>342</b>	<b>421</b>

## 10 Investments

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

## 11 Debtors

	2020 £'000	2019 £'000
Funds held overseas	<b>24,038</b>	30,643
Grants receivable	<b>10,409</b>	13,403
Other debtors and prepayments	<b>330</b>	1,376
	<b>34,777</b>	<b>45,422</b>

## Notes to the financial statements Year to 30 September 2020

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

	2020 £'000	2019 £'000
Programme creditors	15,494	12,705
Deferred income	33,753	36,940
Other creditors and accruals	816	939
	<b>50,063</b>	<b>50,584</b>

Reconciliation of movements in deferred income:	2020 £'000	2019 £'000
Carrying amount 1 October 2019	36,940	44,115
Amounts released during the year	(36,940)	(44,115)
Income deferred in the current year	33,753	39,940
Carrying amount at 30 September 2020	<b>33,753</b>	<b>39,940</b>

### 13 Restricted funds

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

	At 1 October 2019 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2020 £'000
Bangladesh	—	913	(913)	—
Burkina Faso	—	735	(735)	—
Burundi	—	964	(964)	—
Cameroon	—	739	(739)	—
Central Africa Republic	—	1,499	(1,499)	—
Chad	—	1,761	(1,761)	—
Colombia	—	252	(252)	—
Cote d'Ivoire	—	751	(751)	—
Democratic Republic of Congo	—	8,201	(8,201)	—
El Salvador	—	251	(251)	—
Ethiopia	—	4,026	(4,026)	—
Geneva, Switzerland	—	3	(3)	—
Germany	—	245	(245)	—
Iraq	—	4,627	(4,627)	—
Jordan & Middle East	—	2,205	(2,205)	—
Kenya	—	169	(169)	—
Lebanon	—	4,187	(4,187)	—
Liberia	—	262	(262)	—
Libya	—	2,675	(2,675)	—
Mali	—	3,082	(3,082)	—
Mexico	—	4	(4)	—
Myanmar	—	656	(656)	—
Niger	—	2,317	(2,317)	—
Nigeria	—	12,918	(12,918)	—
Pakistan	—	4,526	(4,526)	—
Serbia	—	72	(72)	—
Sierra Leone	—	15,967	(15,967)	—
Somalia	—	4,940	(4,940)	—
South Sudan	—	2,004	(2,004)	—

**Notes to the financial statements** Year to 30 September 2020

Syria Region	—	10,401	(10,401)	—
Tanzania	—	2,232	(2,232)	—
Uganda	—	253	(253)	—
Yemen	—	2,184	(2,184)	—
Zimbabwe	—	308	(308)	—
Multi-country	—	928	(928)	—
Technical Grants	—	4,825	(4,825)	—
	—	102,082	(102,082)	—

## Notes to the financial statements Year to 30 September 2020

### 13 Restricted funds (continued)

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

## Notes to the financial statements Year to 30 September 2020

### 13 Restricted funds (continued)

	At 1 October 2019 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2020 £'000
<b>Health</b>				
Health (includes psychosocial)	—	30,232	(30,232)	—
Environmental health (water, sanitation, & shelter)	—	4,372	(4,372)	—
	—	34,604	(34,604)	—
<b>Safety</b>				
Child protection	—	25,345	(25,345)	—
Women's protection and empowerment and GBV	—	7,073	(7,073)	—
	—	32,418	(32,418)	—
<b>Education</b>				
Education (includes Vocational Education)	—	9,517	(9,517)	—
	—	9,517	(9,517)	—
<b>Economic Wellbeing</b>				
Livelihoods	—	17,415	(17,415)	—
	—	17,415	(17,415)	—
<b>Power</b>				
Good governance	—	6,229	(6,229)	—
	—	6,229	(6,229)	—
<b>Other</b>				
General costs	—	1,899	(1,899)	—
	—	102,082	(102,082)	—



## Notes to the financial statements Year to 30 September 2020

### 13 Restricted funds (continued)

	At 1 October 2018 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2019 £'000
<i>Health</i>				
<i>Health (includes psychosocial)</i>	—	31,629	(31,629)	—
<i>Environmental health (water, sanitation, &amp; shelter)</i>	—	8,624	(8,624)	—
	—	40,253	(40,253)	—
<i>Safety</i>				
<i>Child protection</i>	—	24,930	(24,930)	—
<i>Women's protection and empowerment and GBV</i>	—	16,201	(16,201)	—
	—	41,131	(41,131)	—
<i>Education</i>				
<i>Education (includes Vocational Education)</i>	—	10,577	(10,577)	—
	—	10,577	(10,577)	—
<i>Economic Wellbeing</i>				
<i>Livelihoods</i>	—	26,273	(26,273)	—
	—	26,273	(26,273)	—
<i>Power</i>				
<i>Good governance</i>	—	4,736	(4,736)	—
<i>Civil society</i>	—	1	(1)	—
	—	4,737	(4,737)	—
<i>Other</i>				
<i>General costs</i>	—	513	(513)	—
	—	123,484	(123,484)	—

### 14 Designated funds

	At 1 October 2019 £'000	New designations £'000	Released £'000	At 30 September 2020 £'000
Premises repairs	19	19	—	38

### 15 Operating leases

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

	2020 £'000	2019 £'000
Within one year	332	332
Within two to five years	388	720
	720	1,052

## **16 Connected charities and related parties**

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

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

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

During the year, remittances of £8,705,930 (2019 - £8,736,329) were received from IRC NY, of which £4,850,881 was unrestricted funding reflecting, but not tied to, the unrestricted funding from grants from European donor-funded programmes covering IRC UK's core operating costs (2019 - £5,828,447) and £3,855,049 was reimbursement of the salary and operating costs of UK-based Technical Units and other units (2019 - £2,907,752)

Due to the international nature of the organisations' operations, certain salaries and costs are paid by IRC NY and then reimbursed by IRC UK, and vice versa. At 30 September 2020, £480,487 (2019 - £227,602) was owed by IRC NY to IRC UK in relation to such reimbursements.

At the year end, funds held by IRC offices overseas, which related to IRC UK programmes totalled £24,037,773 (2019 - £30,643,000). Funds owed to IRC overseas offices in relation to monies already disbursed totalled £15,511,295 (2019 - £12,705,000).

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure which is disallowed by donors on these projects. At the year-end £4,939 (2019 - £101,029) was owed by IRC NY to IRC UK in relation to disallowable expenditure on grants.

Included within donations and legacy income on the statement of financial activities are donations of £67,501 from IRC UK trustees (2019 - £122,740). No trustee had any beneficial interest in any contract with the charity during the year.

## **17 Contingent liabilities**

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

## Notes to the financial statements Year to 30 September 2020

### 18 Project commitments

As at 30 September 2020, IRC UK was committed to expenditure on ongoing and future programmes totalling £295 million (2019 - £149 million). Funding agreements are in place for all of the aforementioned programmes.

	Contract Value £m	Funds spent to date £m	Future committed amounts £m
Conflict affected individuals and institutions in Syria are better prepared to cope with and mitigate the risks of shocks	63	12	51
Saving Lives in Sierra Leone, Phase II	30	12	18
LAFIYA- Health Resilience in North East (HeRoN)	23	1	22
Every Adolescent Girl Empowered and Resilient (EAGER) - Sierra Leone	18	3	15
IWRM - Operationalizing the Theory of Change (ToC) of the Great Lakes Region Water and Food Security program	16	5	11
Promoting Rights and Supporting Protection Needs in North East Nigeria (ProSPINE+)	16	8	8
Supporting Social and Economic Resilience of Vulnerable Women and Girls (Secure)	11	3	8
North East Nigeria Transition to Development - Education in Emergency Programme (ALFANN)	11	2	9
Leave No Girl Behind	9	1	8
Amélioration de la qualité, de l'accès et de la gouvernance de l'éducation fondamentale des régions de Gao, Ménaka et Mopti	9	—	9
Appui au Développement des jeunes enfants dans la province du Lac (ADELAC)	9	—	9
MYHP for Complex Emergencies-RELIEF Consortia Responding to the Evolving and Long-Term IDP Emergencies in the Federally Administered Tribal Areas and Khyber Pakhtunkhwa	8	1	7
Other projects (under £8m committed)	173	53	120
	<b>396</b>	<b>101</b>	<b>294</b>

### 19 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total 2020 £'000
<b>Fund balances at 30 September 2020</b>			
<b>are represented by:</b>			
Tangible fixed assets	350	—	350
Current assets	3,615	49,248	52,863
Creditors: amounts falling due within one year	(815)	(49,248)	(50,063)
<b>Total net assets</b>	<b>3,150</b>	<b>—</b>	<b>3,150</b>
	<i>Unrestricted funds £'000</i>	<i>Restricted funds £'000</i>	<i>Total 2019 £'000</i>
<i>Fund balances at 30 September 2019</i>			
<i>are represented by:</i>			
<i>Tangible fixed assets</i>	<i>421</i>	<i>—</i>	<i>421</i>
<i>Current assets</i>	<i>3,303</i>	<i>49,645</i>	<i>52,948</i>
<i>Creditors: amounts falling due within one year</i>	<i>(939)</i>	<i>(49,645)</i>	<i>(50,584)</i>
<i>Total net assets</i>	<i>2,785</i>	<i>—</i>	<i>2,785</i>

## Notes to the financial statements Year to 30 September 2020

### 20 Acknowledgement of donor contributions to charitable activities

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

#### FCDO (formerly DFID)

Project Code	Contract Number	Programme	Cash Received	Income Recognised
DF040	AG4765	Tuungane Community Driven Reconstruction Programme in DRC	—	13,498
DF075	202909-101	Saving Lives, Saving Futures: Responding to the emergency in Eastern DRC	(96,389)	27,597
DF080	5097	Valorisation de la Scolarisation de la Fille (VAS-Y Fille!) project, DRC	—	(5,664)
DF091		Education Quality Improvement Programme in Tanzania	(32,980)	14,399
DF104	PO6256	Violence Against Women and Girls Research and Innovation Fund: VAWG in Conflict and Humanitarian Emergencies	(408,729)	432,788
DF126	204603105/PO 40094598	DFID MYHP - Pillar 2: Complex Emergency Programme, Pakistan	(683,496)	513,264
DF127	204603106/PO 40094598	IDP Vulnerability Assessment and Profiling (IVAP), Pakistan	(281,203)	443,695
DF143	205161-104 Po No. 4009	DFID Protection Consortium, Nigeria	33,876	(15,359)
DF164	205110-103	DFID SNaP- Challenging harmful attitudes and norms for gender equality and empowerment in Somalia (CHANGES)	(666,582)	383,294
DF166		Building Disaster Resilience in Pakistan	(1,877,134)	2,135,376
DF168	300089	HPF036 Aweil East Bridging Funds Oct-Nov 2016, South Sudan	(17,217,085)	12,387,746
DF170	91185S003	DFUK02-Subgrant from IRC UK to IRC HQ	—	5,690
DF178		GEC Payment by Result	—	(17,213)
DF180	30722	Effectiveness and policymaking surrounding the combined protocol for treating acute malnutrition in food-crisis affected contexts	(38,069)	16,646
DF185	300432-110/PO No. 4010	Education in Emergencies, Nigeria	(714,491)	1,623,606
DF186	91251S003	DFID CCI MPCA and Cash Assistance, Iraq	—	23,313
DF190	32393	Optimizing a community-based model to improve screening and access to treatment for hypertensive and diabetic Syrian refugees in Jordan	—	149,802
DF191	DRC-4383-IRC	DFID Safety Support and Solutions Phase II	(1,918,052)	2,002,225
DF194	300036	Saving Lives in Sierra Leone Phase 2	(16,928,237)	11,556,421
DF196	300509-101	Lebanon Protection Consortium	(1,674,200)	2,019,375
DF197	D5I/IRC/01/13112018	Consortium project to improve the well-being and health amongst the refugee and host communities in Cox's Bazar, Bangladesh	32,572	549
DF198	202427-108	Engaging Sub-national Authorities in Accountable Practices (ESAAP), DRC	(1,145,555)	1,353,166

## Notes to the financial statements Year to 30 September 2020

### 20 Acknowledgement of donor contributions to charitable activities (continued)

Project Code	Contract Number	Programme	Cash Received	Income Recognised
DF201	35972	Measuring the Impact of GBV Programmes in Emergencies	(8,634)	(1,006)
DF203	205128-103	Building Resilient Communities in Somalia (BRCiS 2)	(2,575,141)	2,526,704
DF204	4350	EAGER (Every Adolescent Girl Empowered and Resilient), Sierra Leone	(3,496,640)	3,417,677
DF205	4325	Teach and Educate Adolescent Girls with Community Help ("TEACH") in Pakistan	(1,053,653)	1,200,425
DF206	HPF317	Implementing Partners to Provide Essential Health Care Services in South Sudan (HPF Phase 3)	(107,357)	(38,929)
DF207	300432 -102;PO:40117833	Promoting Rights and Supporting Protection Needs in North East Nigeria (ProSPINE+)	(5,711,952)	8,131,169
DF209	HPF Lot21a	South Sudan Health Pooled Fund3 Lot 21a	(32,971)	11,050
DF210	204805-111	Support to Education in the Refugee Camps, Tanzania	(1,210,274)	1,847,292
DF211		Protecting Vulnerable Populations in the Northern Triangle of Central America	—	192,841
DF212	91387S003	Cash Assistance and Responsible Transition in Iraq (CARTI)	(294,970)	445,906
DF213	Project No: 205128-102; Purchase Order No: 40120061	Building Resilient Communities in Somalia (BRCiS) IRF 2019	(510,714)	510,714
DF214	:D5J/IRC/2.c/17112020	Consortium project to improve the well-being and health amongst the refugee and host communities in Cox's Bazar	(812,507)	792,192
DF215	HPF321	Implementing Partners to Provide Essential Healthcare Services in South Sudan (HPF Phase 3)	(161,710)	186,476
DF218	82604521	U-LEARN: Uganda Learning, Evidence, Accountability, and Research Network	(245,668)	216,795
DF221	300495-102; PO 40122089	LAFIYA- Health Resilience in North East (HeRoN)	(1,432,348)	967,491
DF222		Research for Health in Human Crises	—	10,932
DF224		Hygiene & Behaviour Change Coalition for COVID-19 response: promoting hygienic behaviours and practices, empowering women and girls, building institutional preparedness	—	537,724
DF225	301229-107	: Improving Protection Conditions and Access to Legal and Specialised Services for Communities Affected by the Beirut Port Explosion through Emergency Response intervention	—	705
EX078	No contract number	Mahali Innovation R&D Lab, Jordan	—	6,765

## Notes to the financial statements Year to 30 September 2020

### 20 Acknowledgement of donor contributions to charitable activities (continued)

Project Code	Contract Number	Programme	Cash Received	Income Recognised
EX119	43676	Impact of Community Engagement on IPC Measures for Ebola Preparedness in Western Uganda	(57,046)	114,725
EX124		R2HC Seed Funding: Integration of Mental Health in NCD Care	(6,707)	6,965
EX136	ALERT00391_S02268_A	Emergency Cash Response to IDPs	(100,000)	100,000
EX141	ALERT CV19062_S02268_A	Food provision for non-camp refugee/migration population in Sarajevo	(22,983)	22,983
EX142	ALERT00422_S02268_A	Protection and Assistance for Women and Girls in Mejicanos	(60,000)	58,601
EX144	ALERT00421_S02268_A	Emergency response to flooding in Gatumba, Bujumbura Rural, Burundi	(132,025)	130,391
EX145		Advancing GBV Innovations Call	(99,991)	27,566
OX120	ES/P010873/1	Research capacity building and knowledge generation to support preparedness and response to humanitarian crises and epidemics	(111,036)	68,907
OX139		Preventing Violence Against Children in and around schools in Nyarugusu Refugee Camp - Qualitative Study	(22,038)	112,891

#### Irish Aid Trustees' Certificate of Assurance

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

Grantor: Minister for Foreign affairs and Trade

Name of the grant: IRC - Irish Aid Strategic Partnership

Contract Number: HQHUM/2020/InternationalRescueCommittee

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

Amount and term of grant: €1,500,000 from 1 January 2020 to 31 December 2020 (2019 - €1,500,000, including €325,000 Emergency Response funding from Irish Aid).

Reconciliation of amounts received, expended and deferred as per table below.		
	EUR	GBP
Income received in the current year	1,500,000	1,340,984
Deferred to following year	(550,501)	(451,857)
Accrued from following year	163,024	148,514
Income recognised in the current year	1,168,519	1,037,641
Unrealised exchange rate difference	(55,996)	—

## 20 Acknowledgement of donor contributions to charitable activities (continued)

The income recognised in the current year in the table above relates only to the expenditure for contract IRC **HQHUM/2010**. Total Irish Aid income recognised in note 2 on page 62 of £2,396,119 (2019 - £2,872,000) includes other projects that were also active in the year.

The State's investment is protected and will not be used as security for any other activity without prior consultation with the parent Department and sanction of DPER. The grant is restricted for the project with contract number IRC HQHUM/2020.

The Trustees confirm that we are compliant with relevant Tax Clearance Circulars, including Circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Type Payments'.

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

	2020	2019
€60,001 - €70,000	9	13
€70,001 - €80,000	8	6
€80,001 - €90,000	4	1
€90,001 - €100,000	5	1
€100,001 - €110,000	7	1
€110,001 - €120,000	1	1
€120,001 - €130,000	1	—
€160,001 - €170,000	—	1
€170,001 - €180,000	—	1
€180,001 - €190,000	1	—

During the year, total employer pension contributions were € 342,412 (2019 - €313,139).

## Notes to the financial statements Year to 30 September 2020

### 20 Acknowledgement of donor contributions to charitable activities (continued)

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

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

Country	Contract	Project	Value
Liberia	LIB.IRC.2019.01	Raising Voices 2020	€ 600,000
Sierra Leone	SLE.IRC.2019.02	Improving the Availability of quality and free health care for survivors of gender-based violence (Year 3)	€ 600,000
Sierra Leone		16 Days of Activism Workshop Against Gender Based Violence in Sierra Leone	SLL 32,451,000
Sierra Leone	SLE.IRC.2020.01	Adolescent Girls Empowerment and Protection Project Year 2 (AGEPP)	€ 642,324

#### The Catholic Agency for Overseas Development

We acknowledge receipt of £162,000 from the Catholic Agency for Overseas Development in the period 1 October 2019 to 30 September 2020 (2019 - £610,453) for the projects below:

Emergency Humanitarian Assistance for Food Insecure Households in Abyan governorate £162,000 (2019 - £130,453).

Income recognised in Note 2 on page 62 of £2,396,119 differs from income received due to income deferred to future periods in accordance with IRC UK's income recognition policy on page 58.

#### Swedish International Development Cooperation Agency

We acknowledge receipt of \$17,023,793 from Sida in the period 1 October 2019 to 30 September 2020 (2019 - \$14,175,267) for year 1 of the IRC's fourth, three-year Humanitarian Framework Agreement (HFAIV 2018-2021).

Reconciliation of amounts received, expended and deferred as per table below.		
	USD	GBP
Income received in the current year	17,023,793	13,669,411
Deferred to following year	(10,851,167)	(8,799,62)
Accrued from following year	754,876	586,494
Income recognised in the current year	6,974,803	5,456,281
Unrealised exchange rate difference	(47,301)	—

Additional income from Sida of £10,634,906 was recognised in the period 1 October 2019 to 30 September 2020, having been received prior to 1 October 2019 and deferred.