



International Rescue Committee, UK

Annual Report and Financial Statements

30 September 2023

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03458056 (England and Wales)

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1065972

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

Friends and colleagues,

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

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

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

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

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

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

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

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

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

Yours,



Laura Kyrke-Smith

Executive Director, IRC UK



Dr Titilola Banjoko Osiyemi

Chair, IRC UK Board of Trustees

Trustees' and strategic report Year to 30 September 2023

Trustees' and strategic report

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

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

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

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

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Our Work

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

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

OUR STRATEGY

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

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

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

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

SAFEGUARDING AT THE IRC

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

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

OUR GLOBAL IMPACT 2023

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

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

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

2023 PRIORITY CRISIS: TÜRKIYE/ SYRIA EARTHQUAKE

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

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

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

2023 PRIORITY CRISIS: AFGHANISTAN

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

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

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

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

2023 PRIORITY CRISIS: SUDAN

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

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

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

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

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

UK RESETTLEMENT, ASYLUM AND INTEGRATION PROGRAMME

INTRODUCTION

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

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

EXPANSION OF UK RAI PROGRAMMES

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

INCREASING CLIENT VOICES THROUGH REFUGEE-LED ADVOCACY

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

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

DIVERSIFYING AND SECURING SUSTAINABLE FUNDING AND PARTNERSHIP BUILDING

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

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

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

SPOTLIGHT ON UK RAI WELLBEING ACTIVITIES

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

DELIVERING CHANGE FOR OUR CLIENTS

INTRODUCTION

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

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

INFLUENCING FOREIGN AND DEVELOPMENT POLICY

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

THE INTERNATIONAL WOMEN AND GIRLS STRATEGY

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

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

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

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

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

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

White Paper on International Development

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

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

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

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

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

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Global Food Security Summit

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

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

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

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

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

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

STANDING UP FOR REFUGEE AND ASYLUM SEEKERS' RIGHTS

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

Safe Routes

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

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

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

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

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

Refugee Integration

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

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

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

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SUPPORT FOR OUR WORK

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

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

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

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

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

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

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

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

Corporate Partners:

- AlixPartners
- Atom Bank PLC

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

Citigroup Resilient Futures

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

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

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

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

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

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

Individual Giving

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

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SUPPORT FOR OUR WORK: Institutional partnerships

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

East Africa: Somalia

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

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

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

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

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

West Africa: Sierra Leone

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

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

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

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

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

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

Central Africa: Chad

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

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

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

MENA: Syria

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

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

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

Asia: Afghanistan

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

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

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

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

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

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

Latin America: Venezuela, Colombia, Mexico

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

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

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

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

SUPPORT FOR OUR WORK: Institutional grant-funded activities

SIDA Humanitarian Framework Agreement

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

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

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

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

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

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

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

Irish Aid Strategic Partnership

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

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

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

Disasters Emergency Committee

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

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

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

Reference and administrative details of the charity

Trustees

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

Executive Director

Laura Kyrke-Smith

Company secretary

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

Registered office and principal operating address

100 Wood Street
London EC2V 7AN

Company registration number

03458056 (England and Wales)

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

Governance, structure and management

Constitution

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

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

Liability of members

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

Board of Trustees

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

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

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

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

A typical year for a Board member includes the following:

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

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

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

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

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

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

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

Charity Governance Code

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

External Governance Review

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

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

Management

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

UK Senior Management Team

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

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

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

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

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

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

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

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

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

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

Remuneration and pay philosophy

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

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

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

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

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

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

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

Commitment to Diversity and Inclusion

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

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

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

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

Trustees' and strategic report Year to 30 September 2023

Subsidiary company

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

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

Communicating with staff

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

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

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

Statement of public benefit

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

Statement on modern slavery

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

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

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

Trustees' and strategic report Year to 30 September 2023

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

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

Statement on safeguarding

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

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

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

Code of Fundraising Practice Statement

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

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

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

Trustees' and strategic report Year to 30 September 2023

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

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

Financial review

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

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

Investment policy

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

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

Reserves policy

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

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

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

Trustees' and strategic report Year to 30 September 2023

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

Review of reserves

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

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

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

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

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

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

Matching funds

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

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

Trustees' and strategic report Year to 30 September 2023

Principal risks and uncertainties

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

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

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

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

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

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

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

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

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

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

Trustees' and strategic report Year to 30 September 2023

Streamlined Energy and Carbon Report

Introduction

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

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

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

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

Our Scope for SECR

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

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

Our Impacts and Intensity Ratios

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

Trustees' and strategic report Year to 30 September 2023

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

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

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

Our Energy Efficiency Actions

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

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

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

Trustees' and strategic report Year to 30 September 2023

Methodology

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

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

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

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

Limitations

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

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

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

Statement of trustees' responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;

Trustees' and strategic report Year to 30 September 2023

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

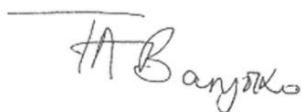
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets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

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

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

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

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



Dr. Titilola Banjoko
Chair



Francesco Garzarelli
Chair of Audit and Governance Committee

Approved by the trustees on [20 March 2024]

Independent auditor's report Year to 30 September 2023

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this

gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 36, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Independent auditor's report Year to 30 September 2023

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

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

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

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

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

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

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

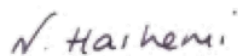
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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

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

Use of our report

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



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

Date 26 March 2024

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

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

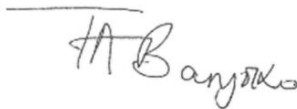
All of the charity's activities derived from continuing operations during the above two financial periods.

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

Balance sheet as at 30 September 2023

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

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



Dr. Titilola Banjoko
Chair



Francesco Garzarelli
Chair of Audit and Governance Committee

Approved by the trustees on [20 March 2024]

Statement of cash flows Year to 30 September 2023

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

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

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

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

B Analysis of cash and cash equivalents

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

C Analysis of changes in net debt

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

Principal accounting policies Year to 30 September 2023

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

Basis of preparation

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

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

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

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

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

Critical accounting estimates and areas of judgement

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

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

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

Principal accounting policies Year to 30 September 2023

Assessment of going concern

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

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

Subsidiary company

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

Income recognition

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

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

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

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

Principal accounting policies Year to 30 September 2023

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

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

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

Interest receivable

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

Expenditure recognition

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

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

Expenditure allocation

Expenditure comprises the following:

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

Principal accounting policies Year to 30 September 2023

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

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

Foreign currency

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

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

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

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

Leased assets

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

Tangible fixed assets

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

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

Principal accounting policies Year to 30 September 2023

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

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

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

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

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

Financial instruments

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

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

Debtors

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

Principal accounting policies Year to 30 September 2023

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

Cash at bank and in hand

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

Creditors and provisions

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

Fund accounting

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

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

Employee Benefits

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

Notes to the financial statements Year to 30 September 2023

1 Donations and legacies

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

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

2 Charitable activities

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

Notes to the financial statements Year to 30 September 2023

2 Charitable activities (continued)

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

IRC UK acknowledges funding from specific donors in note 18.

Notes to the financial statements Year to 30 September 2023

3 Analysis of expenditure from unrestricted funds

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

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

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

Notes to the financial statements Year to 30 September 2023

4 Raising funds

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

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

5 Charitable activities

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

Notes to the financial statements Year to 30 September 2023

5 Charitable activities (continued)

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

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

Notes to the financial statements Year to 30 September 2023

6 Net movement in funds

This is stated after charging:

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

7 Staff costs and trustees' remuneration

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

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

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

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

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

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

Notes to the financial statements Year to 30 September 2023

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

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

8 Taxation

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

9 Tangible fixed assets

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

10 Investments

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

Notes to the financial statements Year to 30 September 2023

11 Debtors

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

12 Creditors: amounts falling due within one year

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

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

Notes to the financial statements Year to 30 September 2023

13 Restricted funds

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

Notes to the financial statements Year to 30 September 2023

13 Restricted funds (continued)

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

Notes to the financial statements Year to 30 September 2023

13 Restricted funds (continued)

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

Notes to the financial statements Year to 30 September 2023

13 Restricted funds (continued)

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

14 Operating leases

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

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

Notes to the financial statements Year to 30 September 2023

15 Connected charities and related parties

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

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

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

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

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

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

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

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

Notes to the financial statements Year to 30 September 2023

16 Project commitments

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

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

Notes to the financial statements Year to 30 September 2023

17 Analysis of net assets between funds

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

18 Acknowledgement of donor contributions to charitable activities

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

Agence Française de Développement (AFD)

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

Notes to the financial statements Year to 30 September 2023

18 Acknowledgement of donor contributions to charitable activities (continued)

Danish International Development Agency

During the year DANIDA funded the two projects:

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

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

DG DEVCO (EuropeAid)

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

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

Notes to the financial statements Year to 30 September 2023

FCDO (formerly DFID)

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

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

Notes to the financial statements Year to 30 September 2023

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

Notes to the financial statements Year to 30 September 2023

18 Acknowledgement of donor contributions to charitable activities (continued)

Irish Aid Trustees' Certificate of Assurance

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

Grantor: Minister for Foreign affairs and Trade

Name of the grant: IRC - Irish Aid Strategic Partnership

Contract Number: HQHUM/2022/International Rescue Committee

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

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

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

	EUR	GBP
Income received in the current year	2,000,000	1,774,591
Deferred to following year	(951,641)	(815,204)
Accrued to following year	583,551	505,442
Income recognised in the current year	1,680,326	1,464,830
Unrealised exchange rate difference	(48,416)	—

The income recognised in the current year in the table above relates only to the expenditure for contract IRC **HQHUM/2022/InternationalrescueCommittee**. Total Irish Aid income recognised in note 2 on page 51 of £8,759,083 (2022 - £3,407,256) includes other projects that were also active in the year.

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

Notes to the financial statements Year to 30 September 2023

18 Acknowledgement of donor contributions to charitable activities (continued)

	2023	2022
€60,001 – €70,000	44	23
€70,001 – €80,000	20	18
€80,001 – €90,000	12	3
€90,001 – €100,000	7	9
€100,001 – €110,000	5	4
€110,001 – €120,000	7	3
€120,001 – €130,000	3	3
€130,001 – €140,000	2	—
€140,001 – €150,000	1	1
€150,001 – €160,000	2	—
€200,001 – €210,000	—	—

During the year, total employer pension contributions were € 691,584 (2022 - €524,410).

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

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

Country	Contract	Project	Value
Ethiopia	PETHHUM/2022/IRC	Ethiopian Emergency Response Mechanism (IA-ERM)	€ 2,000,000
Sierra Leone	SLE.IRC.2022.01	Adolescent Girls Empowerment and Protection Project (AGEPP) Phase II	€ 800,000

Swedish International Development Cooperation Agency

We acknowledge receipt of \$28,316,691 from SIDA in the period 1 October 2022 to 30 September 2023 (2022 - \$32,538,068) for year 3 of the IRC's fifth, five-year Humanitarian Framework Agreement (HFAV-2021-2025).

Reconciliation of amounts received, expended and deferred as per table below.		
	USD	GBP
Income received in the current year	28,316,691	22,864,007
Deferred to following year	(18,026,497)	(14,746,954)
Accrued from following year	2,923,747	2,396,239
Income recognised in the current year	13,169,320	10,513,293
Unrealised exchange rate difference	44,622	—

Additional income from SIDA of £13,997,163.63 was recognised in the period 1 October 2022 to 30 September 2023, having been received prior to 1 October 2022 and deferred.