

*FINANCIAL STATEMENTS 23 April 2024*

Company Registration Number: 370816  
Charity Number: CHY17071  
Charities Regulatory Authority Number: 20062873

**Migrant Information Centre Company Limited by Guarantee**

**Annual Report and Audited Financial Statements**

**for the financial year ended 31 December 2023**

**Whelan Dowling & Associates**  
**Chartered Accountants and Statutory Audit Firm**  
**Block 1, Unit 1 & 4,**  
**Northwood Court**  
**Santry**  
**Dublin 9**

# Migrant Information Centre Company Limited by Guarantee

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# Migrant Information Centre Company Limited by Guarantee

## DIRECTORS' AND OTHER INFORMATION

<b>Directors</b>	Deirdre Lowry Ian McArdle Champika Wanniarachchi Michael O'Sullivan Anastasia Crickley John Gilmore Lucy Peprah Raluca Anucuta Francis Njúgúna Angelisa Maria Zerpa Andara
<b>Company Secretary</b>	Michael O'Sullivan
<b>Charity Number</b>	CHY17071
<b>Charities Regulatory Authority Number</b>	20062873
<b>Company Registration Number</b>	370816
<b>Registered Office and Principal Address</b>	13 Dorset Street Lower Dublin 1
<b>Auditors</b>	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Block 1, Unit 1 & 4, Northwood Court Santry Dublin 9
<b>Principal Bankers</b>	AIB 37 Upper O'Connell Street Dublin 1

# **Migrant Information Centre Company Limited by Guarantee**

## **MESSAGE FOR OUR CHAIRPERSON AND DIRECTOR**

for the financial year ended 31 December 2023

The cost-of-living and housing crisis continued in 2023 putting pressure on low paid migrant workers. The war in Ukraine entered its 2nd year with nearly 100,000 refugees arriving in Ireland by the end of 2023.

In a year where the National Action Plan Against Racism was launched, a small number of far-right actors continued to spread hate. Politicians and the media repeated their frames amplifying their message. The violent events that unfolded in Dublin on November 23rd, sent shockwaves through the communities we work with. Throughout the year MRCI continued to support the Hope and Courage Collective to tackle hate and disinformation.

By the end of 2023, an additional 28,000 new employment permits were issued. This year more and more people sought our help to change employer due to exploitation. Worrying trends of exploitation are emerging across a range of sectors - mushrooms, metal fabrication, dairy farms, truck drivers and in health care. We provided quality and high levels of casework supports to migrant workers and their families.

This has also led to an increase of Trafficking for Labour Exploitation in casework assessments. A new issue emerging is people being charged exploitive recruitment fees to work in Ireland. The Sexual Offences & Human Trafficking Bill to reform National Referral Mechanism advanced to report stage and now includes an appeal process. However, the Trafficking in Person (TIP) report saw Ireland stay at tier two.

We continue to advocate for a fairer system for people on General Employment Permits (GEPs). This year we focused our efforts on incoming legislation, Employment Permits (Consolidation and Amendment) Bill, to secure change of employer. This means that GEP holders will have the right to freely change employer after two years instead of five years enabling workers to better challenge exploitation and sub-standard conditions of employment.

This year also saw a greater need to respond to multiple issues and pivot to new campaigns, such as, immigration checks, family reunion and immigration fees. New leaders in the community have stepped up and are driving changes in these areas. Over 14,500 people signed our Fair Frees petition calling a reduction to the extortionate cost of the Irish Residence Permit card fee. Over 500 supporters participated in an email action to the Minister for Justice to Stop Immigration checks. All this while MRCI has been engaging and supporting workers in meat factories nationwide to claim their rights.

All these important achievements would not be possible without the amazing work of the staff, team, board, volunteers, community members, funders, donors, and supporters, and we sincerely thank them all. We want to give special thanks to all who gave so generously in 2023 and took part in the Challenge for Change.

We look forward to 2024 and to advancing rights with employment permit holders, including the right to work for dependents and spouses and the immediate right to family reunion. We will continue to train, coach and mentor workers to organise in vulnerable and at-risk sectors to claim and uphold their rights.

We will meet the challenges of 2024 head on, with hope and determination.

**Lucy Peprah**  
**Chairperson**

**Edel McGinley**  
**Director**

# Migrant Information Centre Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Migrant Information Centre Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2023.

The company is a charity and hence the report and results are presented in a form, which complies both with the requirements of the Companies Act 2014 and also the 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 (FRS102) (effective 1 January 2015) (Charities SORP (FRS102)).

The charity is limited by guarantee not having a share capital.

## Mission, Objectives and Strategy

### Mission Statement

Migrant Rights Centre Ireland is a national Non-Governmental Organisation addressing the needs of migrant workers and their families. MRCI works at the intersection of immigration and employment policy and law with migrants predominantly in non-unionized low paid sectors of employment. MRCI has a specific focus on those most at risk of poverty, social exclusion, discrimination, and exploitation. MRCI was granted charitable status by the Revenue Commissioners under CHY 17071 in 2007.

### Our Vision

Our vision is for an open, equal, just, and diverse society where migrant workers and their families can move, work and live in dignity.

### Our Mission

Grounded in social justice, antiracism and equality, our mission is to empower migrant workers in low paid and precarious work to secure and advance their rights through collective action.

### Our Values

- People closest to the struggle are closest to the solution
- People acting collectively make change possible
- People lead when they have the tools to do so

### How We Do our Work

From its inception, MRCI's emphasis on community work has been critical in bringing about the empowerment and participation of migrant workers on issues that concern them.

Community work is concerned with addressing the root causes of inequality through collective action for change. Core to our theory of change is supporting migrants in low wage work to organise, engage in and lead on issues that affect their lives. We operate a sophisticated structure that combines a front-line service, building the capacity of migrant workers by using a community work process, and engaging in strategic public awareness, policy, and advocacy.

### Strategy

MRCI's Strategic Plan was finalised for 2021 to 2024 sets three Goals and eleven Strategic Objectives.

1. Empower migrant workers to organise and take collective action to improve working conditions.
  - Strengthen migrant leadership and innovative in the development of new models of organising
  - Improve conditions with workers in low-paid and exploitative work environments, with a focus on meat workers and home care workers and emerging sectors of need
  - Secure changes for employment permit holders to bring about mobility, equality and parity in the work permit system to combat exploitation
  - Build capacity of the Great Care Co-Op to be operational and independent of MRCI

# Migrant Information Centre Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

2. Advance rights with and for migrants with precarious immigration status and those experiencing exploitation.

- Secure a broad and inclusive regularisation scheme, including families and children, and support the most vulnerable to apply
- Maximize the online capacity and power of the Drop-In Centre to increase accessibility, identify strategic cases, emerging areas of need and connect people into MRCI
- Increase identification of victims of trafficking and severe forms of labour exploitation to strengthen states response and prosecution in this area
- Address the vulnerability of migrant and their families as a result of Covid-19

3. Grow the organisations reach and impact through supporter engagement and building team resilience

- Invest in a diverse team and high trust organisational structure that delivers impact and increases team and organisational resilience
- Strengthen the resilience and reputation of the organisation, with a focus on sustainability and governance
- Grow our supporters' network with members taking action and contributing to sustaining MRCI's work via digital fundraising

### Structure, Governance and Management

#### Structure

In 2023. The Board, Director, and Leadership Team in MRCI continued to ensure the processes and systems were in place to deliver the work while responding to team needs.

#### Governance

MRCI complies with the Charities Governance Code in Ireland and the Charities Regulator voluntary Guidelines for Charitable Organisations on Fundraising from the Public. MRCI has a dedicated section about its governance and other company information on its website to ensure the full transparency of its operations. MRCI is fully compliant with the annual requirements of the Charities Regulatory Authority and the Companies Registration Office. And is compliant with the Government Circulars including Circular 44/2006 and Circular 13/2015. MRCI adopted a Child Safeguarding Statement in line with obligations under the Children First Act 2015.

#### Appointment of Directors

The Board of Directors of Migrant Information Centre CLG elect a chairperson for their meetings following each annual general meeting. In accordance with the Articles of Association of the company, at every AGM, one third of the elected members of the Board shall retire from office but shall be eligible for re-elections. If the number on the board should be an uneven number, then the number of members which, with the addition of one would make one third of the Board shall retire. The board members to retire in every year shall be those who have been longest in office, but as persons who become members on the same day, those to retire (unless they otherwise agree amongst themselves) be determined by lot.

#### Members

Members of the charitable company guarantee to contribute an amount not exceeding €1 to the assets of the charitable company in the event of winding up.

#### Management

MRCI held a team day to agree organisational priorities for 2023 and held four quarterly planning sessions with the team to deliver on these. MRCI held a review of 2023 and planning for 2024 with the team and board in November. We had a team building day in July and an end of year celebration in December.

The team attended Fire safety training. A new quiet room in the basement was redecorated as a space for reflection, prayer, and meditation. Two staff members took up high level training courses. One new staff member was recruited, one new person was inducted, and we said goodbye to four staff members. We supported two community members to take up the Bobby Gilmore Fellowship Programme and hosted two student placements.

MRCI worked to ensure compliance under General Data Protection Regulation (GDPR) and that all systems, policies, and protocols were in place to deliver work from home.

MRCI reviewed and updated several policies, including the Health and Safety Policy, Fire Safety policy, Use of Laptops/PCs and other Computer equipment policy, and Mobile phone policy. The Staff Handbook was updated with staff and board engagement.

Supported by the Equality Fund of Rethink Ireland, MRCI engaged external two external consultants Piquet and Threadable to carry out a review of our social media and data automation needs.

# Migrant Information Centre Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

### Review of Activities, Achievements and Performance

#### SERVICES

##### Drop-In Centre

- Provided free and confidential information and casework supports on 3,711 cases to migrant workers and their families.
- Our Caseworkers supported people from 123 nationalities.
- People supported were in essential job sectors, including mushroom workers, meat factory workers, dairy farm workers, restaurant workers, carpenters, welders, and healthcare assistances
- Top Presenting issues: General Immigration 30%, Regularisation 22%, Employment and Work Permits 16%, Family Reunification 8%
- 63% of cases were successfully closed.
- Hardship Fund, supported 32 people
- 100% increase in people with employment permits seeking our assistance with employment rights breaches

##### Tackling Severe Exploitation and Trafficking for Labour Exploitation

- Assessed, screened, and supported 21 people who presented with signs of trafficking for labour exploitation.
- Submitted comments to the Department of Justice first draft of National Action Plan on Combatting Human Trafficking
- Delivered casework and representation support, including handling significant claims before the Workplace Rights Commission and secured thousands of euros in recovered wages.
- Sexual Offences & Human Trafficking Legislation to reform National Referral Mechanism advanced to report stage. After MRCI advocacy, the Bill now includes an appeal process and should include only a reasonable grounds standard for identification of victims.
- MRCI provided training to representative bodies of the Roma and Ukrainian communities to identify signs of Trafficking for Labour Exploitation and to raise awareness in their communities.

##### Community Work

###### Justice for the Undocumented (JFU)

Many people were unfairly left out or missed the criteria by the smallest of margins in the Regularisation of Long-Term Undocumented Migrants Scheme 2022. In 2023 MRCI focussed on ensuring they were supported to secure alternative channels to regularisation where possible. The scheme allowed undocumented people who met the criteria (4 years undocumented or 3 years undocumented if you had children, or 2 years in the International Protection process) to get a residence permission (stamp 4) in Ireland.

- Over 9,000 people had been granted a status through the scheme by the end of 2023.
- Supported over 50 appeals and additional evidence requests from the department.
- Provided support to over 200 to people who were unfairly left out or missed the criteria by the smallest of margins of the scheme and provided guidance to solicitors and NGOs.
- In the run up to St Patrick's day, we held a weeklong action where seven members shared their stories of the scheme's impact. This culminated in a strong call for on-going regularisation.
- Justice for Undocumented Leaders travelled for the 1st time to the PICUM General Assembly conference in Brussels to speak about the Irish Regularisation.
- Newstalk podcast with former undocumented people highlighted the impact of the scheme.

###### Making Employment Permits Fairer

In 2023, MRCI continued its work to gain parity in terms of rights and protections for all people who come to work in Ireland on an employment permit. We continued to focus these efforts on incoming legislation, Employment Permits (Consolidation and Amendment) Bill, to secure change of employer in this bill. This would protect people from exploitation by giving them the ability to stand up for their rights or leave their job should they need to. It will also move us closer to our long-term goal of parity of rights.

- Employment permit group working towards securing Change of Employer and process for transferability.
- Continued to put pressure to secure commitment made for Change of Employer / Transferability amendment in the Employment Permits (Consolidation and Amendment) Bill
- Advocated for the best process for change of employer possible. Pushed for a notification process with a no fee, very fast processing, and flexibility on the job to which a person can move. Once passed this process will immediately improve the situation for general employment permit holders.
- Met with Minister Neale Richmond and Department of Enterprise Trade and Employment (DETE) staff to advance this campaign.
- Over 300 people emailed the Minister asking for this change to be implemented quickly.
- Made a submission to consultation by DETE on Change of Employer / Transferability and warning against the introduction of Seasonal Permit.

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## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

- Pushed for stronger protections for Seasonal workers.

### Fair Fees

In 2023, the Fair Fees campaign group was established to call for a reduction to the extortionate cost of the Irish Residence Permit card. The group is made up of migrant workers and international students deeply concerned about the issue and leading the campaign.

The Irish Residence Permit (IRP) card costs €300, but only costs the state €20.44 to produce and deliver each card. Most people living in Ireland from outside the EU are forced to pay this fee every year, some even more often. The Fair Fees campaign group is calling for a reduction in the IRP card fee in line with similar services, such as a passport (€75) or driving licence (€55).

- Fair Fees Group was established with a core group of 17 people and 400 members.
- Group coached and mentored in campaigning, framing, and messaging and strategy developed for roll out of campaign.
- Videos of three stories of those affected shared across social media.
- Launched a petition calling for a reduction in IRP card fees which eventually gained over 14,500 signatures.
- Held petition handover event where Minister for Justice representative accepted the petition on her behalf.
- Both petition launch and handover gained substantial media coverage and created pressure for change.
- Secured agreement from Minister of Justice that the Fee structure would be reviewed in Quarter one of 2024 by the Department of Justice.

### Family Reunion

The Family Reunion campaign group was established in 2023. It is made up of people who are living and working in Ireland but who are currently denied the basic right of have their immediate family with them. Group members want to see change happen, so that families can stay together. This means removing the barriers that are keeping families apart - scrapping the salary check and waiting period for workers. This will enable all workers to have their family with them from the start.

- Group established at the end of 2023 and quickly gained over 300 members.
- Research conducted and campaign position established.
- The group began to document stories and developed a letter writing action aimed at local elected representatives from people affected families.
- Secured support from 20+ ally organisations who wrote to the Minister in support of the campaign.
- Advanced the right to work for spouses and dependents of general employment permit holders, as a complementary measure to family reunion.
- Secured agreement on a review of the right to work for spouses and dependents of general employment permit holders.
- Family Reunion Policy Brief submitted to Department of Justice as part of an ongoing review of Family Reunion Rules. To be concluded in early 2024.

### PROGRAMMES

#### Worker Empowerment in Agri-food

The number of non-EU migrant workers with employment permits in the sector continues to grow. There were approximately 5,000 employment permit holders employed in the sector by the end of 2023. The majority of permit holders in the sector are from Brazil (65%). In 2023 MRCI grew and strengthened its work across the country with meat processing workers.

- Delivered know your rights training and health and safety training to 58 workers in different factories.
- Actively engaged workers across 36 meat factories nationwide, fostering meaningful connections, and establishing supportive relationships.
- Provided a programme of training to worker leaders developing their skills and capacity in organis

### Financial Review

MRCI managed the organisation prudently and efficiently in 2023 ensuring a wide range of services and programme activity. Philanthropy and public funding were key sources of funding for MRCI.

### Income

In line with best practice, the organisation has an apportionment policy which allows for clear allocation of income against activities, staffing and related expenditure.

### Financial Results

At the end of the financial year the charity had gross assets of €1,444,799 (2022 - €1,160,109) and gross liabilities of €449,170 (2022 - €174,350). The net assets of the charity have increased by €9,870.



# Migrant Information Centre Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

### Reserves Position and Policy

The intent of sustaining operating reserves is to ensure that the strategic goals of the organisation continue to be met. MRCI sets the minimum operating reserve to be between 3 to 5 months of the annual expense budget. MRCI's operating reserves are contributed to on an annual basis from unrestricted net assets. This contribution is between 10% - 20% of unrestricted funds and it depends on the outcome of the Statement of Financial Activities for year. This is subject to annual review of the overall operating annual budget and projections for the year after.

MRCI's operational reserves are €320,126. A draw down from the Operating Reserve Fund must be approved by a majority of the Board, either by a majority of the votes of a quorum present at a regular Board meeting, or by two thirds majority of the Board if such vote is conducted by other means.

### Principal Risks and Uncertainties

The board of MRCI carry out a risk assessment at the end of each year when budgeting for the next year is being agreed and maintains an annual risk register. The board reviewed the risk register at the beginning of 2023 and it is a standing item on the board meeting agenda. Risks include finance and sustainability, external factors, governance, data breaches, continuity of services and community work, staffing, and staff welfare.

MRCI in 2023, had a focus on financial continuity planning for the organisation for 2024 and 2025.

### PLANS FOR THE FUTURE

In 2024, MRCI will undertake a strategic review of the organisation and its strategic plan. We will develop a new Strategic plan 2025 – 2029 in 2024.

1. Empower migrant workers to organise and take collective action to improve working conditions.

- Support workers to establish and develop autonomous, participative groups to organise collectively and advance worker rights
- Deliver training and capacity building - activist programme - to increase knowledge, skills and confidence of emerging leaders
- Deliver MRCI's Fellowship Programme as part of leadership development targeting people across MRCI supported groups
- Facilitate the establishment of Workers Groups in the meat sector, and empower groups to organise and lead
- Provide training and support to enable home care workers to enforce their rights and improve conditions
- Advance equal rights for general employment permit holders to bring in labour market mobility and combat exploitation

2. Advance rights with and for migrants with precarious immigration status and those experiencing exploitation.

- Provide free and confidential information and casework supports on over 4,000 cases per year to migrant workers and their families
- Deliver at least three migrant forums per year on key issues and new trends as they emerge
- Produce consistent and accessible information using innovative tools and technology (including social media)
- Identify and support strategic case work in area of need, including employment permits to advance individual and collective rights
- Provide high-quality casework, advocacy, legal supports to people trying to exit trafficking and severe forms of labour exploitation and record incidents of forced labour to map and highlight new trends
- Secure, through the Irish legal system, individual payments for breaches of employment rights for victims of trafficking for forced labour and severe forms of labour exploitation
- Engage with the Department of Justice to implement a new identification model for victims of trafficking and monitor its progress

3. Grow the organisations reach and impact through supporter engagement and building team resilience

- Ensure all new staff are successfully inducted and integrated into the team and organisation
- Invest in team building through team overnights, maintaining collective team spaces and collaborative ways working
- Maintain a diverse team with a focus on recruitment, retention, wellbeing and supports
- Invest in staff competencies and skills through educational supports, supervision, coaching, and people management
- Strengthen MRCI board, through a skills audit and training and with active sub-groups
- Ensure ongoing compliance with The Governance Code, The Charities Regulatory Authority, The Guidelines for Charitable Organisations on Fundraising from the Public and The Lobbying Act
- Engage relevant government departments and new philanthropy to secure multi-annual funding for MRCI
- Develop engagement/outreach plan to grow MRCI's list of supporters

# Migrant Information Centre Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

### Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Deirdre Lowry  
Ian McArdle  
Champika Wanniarachchi  
Michael O'Sullivan  
Anastasia Crickley  
John Gilmore  
Lucy Peprah  
Raluca Anucuta  
Francis Njúgúna  
Angelisa Maria Zerpa Andara

MRCI had 10 board members in 2023. The board met five times including the AGM 28th March 2023. The board is supported by a committee structure, which deal with specific aspects of the company's business.

1. Finance and Audit Sub-Group (FSG) members, Michael O'Sullivan, Francis Njuguna (FSG Chair), Cathal McAllister, Edel McGinley, Director and Hilary Royston, Finance and Operations Manager, attended these meetings. Throughout 2023 MRCI's Finance and Audit Sub-Group met five times.

2. Employment Sub-Group (ESG) members are Lucy Peprah, Angelisa Zerpa Andara, Raluca Anucuta and Deirdre Lowry. The ESG met five times in 2023.

The secretary who served throughout the financial year was Michael O'Sullivan.

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Migrant Information Centre Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

### The Auditors

The auditors, Whelan Dowling & Associates, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

### Compliance Statement

The directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has/has not been done. We confirm:"

- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the financial year

# Migrant Information Centre Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 13 Dorset Street Lower, Dublin 1.

Approved by the Board of Directors on 23<sup>rd</sup> April 2024 and signed on its behalf by:



**Francis Njúgúna**

**Director**



**John Gilmore**

**Director**

# Migrant Information Centre Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. 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.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Approved by the Board of Directors on 23<sup>rd</sup> April 2024 and signed on its behalf by:**



**Francis Njúgúna**  
Director



**John Gilmore**  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Migrant Information Centre Company Limited by Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Migrant Information Centre Company Limited by Guarantee ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 directors' 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 charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

#### **Other Information**

The directors are responsible for the other information. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Migrant Information Centre Company Limited by Guarantee**

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

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the charity. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 12, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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 directors are responsible for assessing the charity'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 they either intend to liquidate the charity 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 (Ireland) 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.

#### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Migrant Information Centre Company Limited by Guarantee**

### **The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Darren Carrick ACA**  
**for and on behalf of**  
**WHELAN DOWLING & ASSOCIATES**  
Chartered Accountants and Statutory Audit Firm  
Block 1, Unit 1 & 4,  
Northwood Court  
Santry  
Dublin 9

.....

**Migrant Information Centre Company Limited by Guarantee**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
<b>Income</b>							
Donations and legacies	3.1	194,391	712,697	907,088	223,765	825,703	1,049,468
<b>Expenditure</b>							
Charitable activities	4.1	184,521	712,697	897,218	303,817	846,228	1,150,045
<b>Net income/(expenditure)</b>		<b>9,870</b>	<b>-</b>	<b>9,870</b>	<b>(80,052)</b>	<b>(20,525)</b>	<b>(100,577)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>9,870</b>	<b>-</b>	<b>9,870</b>	<b>(80,052)</b>	<b>(20,525)</b>	<b>(100,577)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	15	280,886	704,873	985,759	360,938	725,398	1,086,336
<b>Total funds at the end of the year</b>		<b>290,756</b>	<b>704,873</b>	<b>995,629</b>	<b>280,886</b>	<b>704,873</b>	<b>985,759</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on \_23<sup>rd</sup> April 2024 and signed on its behalf by:



**John Gilmore**  
Director



**Francis Njúgúna**  
Director



**Migrant Information Centre Company Limited by Guarantee**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	10	<u>505,358</u>	<u>518,710</u>
<b>Current Assets</b>			
Debtors	11	50,279	35,542
Cash at bank and in hand	12	<u>889,162</u>	<u>605,857</u>
		<u>939,441</u>	<u>641,399</u>
<b>Creditors: Amounts falling due within one year</b>	13	<u>(449,170)</u>	<u>(174,350)</u>
<b>Net Current Assets</b>		<u>490,271</u>	<u>467,049</u>
<b>Total Assets less Current Liabilities</b>		<u>995,629</u>	<u>985,759</u>
<b>Funds</b>			
Restricted funds		704,873	704,873
Designated funds (Unrestricted)		320,136	320,136
General fund (unrestricted)		<u>(29,380)</u>	<u>(39,250)</u>
<b>Total funds</b>	15	<u>995,629</u>	<u>985,759</u>

Approved by the Board of Directors on 23<sup>rd</sup> April 2024 and signed on its behalf by:



**Francis Njúgúna**  
**Director**



**John Gilmore**  
**Director**

# Migrant Information Centre Company Limited by Guarantee

## STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Net movement in funds		9,870	(100,577)
Adjustments for:			
Depreciation		16,695	15,859
Interest payable and similar expenses		-	907
		<u>26,565</u>	<u>(83,811)</u>
Movements in working capital:			
Movement in debtors		(14,737)	46,921
Movement in creditors		274,820	9,096
		<u>286,648</u>	<u>(27,794)</u>
Cash generated from/(used in) operations		286,648	(27,794)
Interest paid		-	(907)
		<u>286,648</u>	<u>(28,701)</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(3,343)	(6,136)
<b>Cash flows from financing activities</b>			
Repayment of short term loan		-	(40,000)
<b>Net increase/(decrease) in cash and cash equivalents</b>			
		283,305	(74,837)
<b>Cash and cash equivalents at the beginning of the year</b>		<u>605,857</u>	<u>680,694</u>
<b>Cash and cash equivalents at the end of the year</b>	12	<u><u>889,162</u></u>	<u><u>605,857</u></u>

# Migrant Information Centre Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

Migrant Information Centre Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is 13 Dorset Street Lower, Dublin 1 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

the Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### **Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### **Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

# Migrant Information Centre Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	15% Straight line

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2023	2022
		€	€	€	€
	Donations and legacies	41,412	-	41,412	110,206
	Columban Missionary Society	-	76,019	76,019	55,915
	Scheme to Support National Organisations (SSNO)	-	90,543	90,543	88,312
	Department of Justice and Equality- Victims of Crime Unit	-	130,000	130,000	114,962
	Peace IV Fund - Special EU Programmes Body	-	-	-	(1,546)
	Department of Children, Equality, Disability, Integration and Youth- ESF	-	-	-	142,169
	The Order of Discalced Carmelites	50,000	-	50,000	50,000
	Gala Fundraising	-	-	-	40,478
	One Foundation	-	-	-	80,000
	EPIM - European Programme for Integration and Migration	-	46,886	46,886	-
	Fórsa	-	10,500	10,500	500
	Challenge for Change	-	5,353	5,353	-
	Department of Children, Equality, Disability,	-	58,949	58,949	44,212

**Migrant Information Centre Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

	Integration and Youth - National Integration Fund					
	Community Foundation for Ireland	-	-	-		30,000
	Lakeside Fund	-	15,000	15,000		11,810
	Rethink Ireland- Equality Fund	-	55,000	55,000		55,000
	Open Society Public Health Program (OSF)	102,979	-	102,979		117,450
	Cavan County Council	-	-	-		10,000
	Rowan Trust	-	176,665	176,665		100,000
	Pobal EIF Grant	-	727	727		-
	Department of Justice and Equality- Ireland Against Racism	-	17,055	17,055		-
	Robert Bosch Fund	-	30,000	30,000		-
		<u>194,391</u>	<u>712,697</u>	<u>907,088</u>		<u>1,049,468</u>
<b>4.</b>	<b>EXPENDITURE</b>					
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>	<b>2022</b>
		€	€	€	€	€
	Programmes	213,055	-	-	213,055	304,724
	Community Work	190,773	-	-	190,773	249,564
	Expenditure on charitable activities	-	-	130,093	130,093	369,282
	Services	363,297	-	-	363,297	226,475
		<u>767,125</u>	<u>-</u>	<u>130,093</u>	<u>897,218</u>	<u>1,150,045</u>
<b>4.2</b>	<b>SUPPORT COSTS</b>			<b>Charitable Activities</b>	<b>2023</b>	<b>2022</b>
				€	€	€
	Organisational Costs			70,400	70,400	117,203
	Payroll Costs			59,693	59,693	205,416
				<u>130,093</u>	<u>130,093</u>	<u>322,619</u>
<b>5.</b>	<b>ANALYSIS OF SUPPORT COSTS</b>				<b>2023</b>	<b>2022</b>
					€	€
	Organisational Costs				70,400	117,203
	Payroll Costs				59,693	205,416
					<u>130,093</u>	<u>322,619</u>
<b>6.</b>	<b>NET INCOME</b>				<b>2023</b>	<b>2022</b>
					€	€
	<b>Net Income is stated after charging/(crediting):</b>					
	Depreciation of tangible assets				16,695	15,859
	Auditor's remuneration:					
	- audit services				4,305	5,316
					<u>16,695</u>	<u>15,859</u>
<b>7.</b>	<b>INTEREST PAYABLE AND SIMILAR CHARGES</b>				<b>2023</b>	<b>2022</b>
					€	€
	On bank loans and overdrafts				-	907
					<u>-</u>	<u>907</u>

**Migrant Information Centre Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

**8. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	<b>2023</b>	2022
	<b>Number</b>	Number
Management	<b>2</b>	2
Staff	<b>13</b>	14
	<u><b>15</b></u>	<u>16</u>

The staff costs comprise:

	<b>2023</b>	2022
	<b>€</b>	€
Wages and salaries	<b>626,720</b>	653,906
Social security costs	<b>69,758</b>	71,819
Pension costs	<b>27,616</b>	20,279
	<u><b>724,094</b></u>	<u>746,004</u>

**9. EMPLOYEE BENEFITS**

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	<b>2023</b>	2022
	<b>Number of</b>	Number of
	<b>Employees</b>	Employees
€10,001 to €60,000	<b>13</b>	14
€60,001 to €70,000	<b>1</b>	2
€70,001 to €80,000	<b>1</b>	-
	<u><b>15</b></u>	<u>16</u>

**10. TANGIBLE FIXED ASSETS**

	<b>Long</b>	<b>Fixtures,</b>	<b>Total</b>
	<b>leasehold</b>	<b>fittings and</b>	
	<b>property</b>	<b>equipment</b>	
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Cost</b>			
At 1 January 2023	548,160	95,400	643,560
Additions	-	3,343	3,343
	<u>548,160</u>	<u>98,743</u>	<u>646,903</u>
<b>Depreciation</b>			
At 1 January 2023	43,771	81,079	124,850
Charge for the financial year	10,936	5,759	16,695
	<u>54,707</u>	<u>86,838</u>	<u>141,545</u>
<b>Net book value</b>			
At 31 December 2023	<u><b>493,453</b></u>	<u><b>11,905</b></u>	<u><b>505,358</b></u>
At 31 December 2022	<u>504,389</u>	<u>14,321</u>	<u>518,710</u>

**Migrant Information Centre Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

<b>11. DEBTORS</b>		<b>2023</b>	<b>2022</b>
		€	€
	Accrued Income	<b>50,279</b>	35,542
		<u>          </u>	<u>          </u>
<b>12. CASH AND CASH EQUIVALENTS</b>		<b>2023</b>	<b>2022</b>
		€	€
	Cash and bank balances	<b>889,162</b>	605,857
		<u>          </u>	<u>          </u>
<b>13. CREDITORS</b>		<b>2023</b>	<b>2022</b>
	<b>Amounts falling due within one year</b>	€	€
	Trade creditors	<b>728</b>	-
	Taxation and social security costs	<b>239</b>	17,589
	Pension accrual	<b>2,185</b>	2,125
	Accruals	<b>4,454</b>	5,254
	Deferred Income	<b>441,564</b>	149,382
		<u>          </u>	<u>          </u>
		<b>449,170</b>	174,350
		<u>          </u>	<u>          </u>

**14. STATE FUNDING**

**Government Department**

Grant Programme  
 Purpose of the Grant  
 Term  
 Received year end  
 Capital Grant  
 Restrictions on use  
 Tax Clearance  
 Total Grant  
 Total Received in 2023  
 Amount deferred at year end  
 Restrictions

**Department of Justice & Equality**

Victims of Crime Unit  
 Casework and policy expenditure  
 Expires December 2023  
 December 2023  
 €Nil  
 Casework and policy expenditure.  
 Yes  
 €130,000  
 €130,000  
 €Nil  
 Yes, restricted only for expenditure agreed in the grant agreement.

**Government Department**

Grant Programme  
 Purpose of the Grant  
 Term  
 Received year end  
 Capital Grant  
 Restrictions on use  
 Tax Clearance  
 Total Grant  
 Total Received in 2023  
 Amount deferred/(accrued) at year end  
 Restrictions

**Department of Children, Equality, Disability, Integration and Youth**

National Integration Fund  
 Casework expenditure  
 Expires December 2023  
 December 2023  
 €Nil  
 Casework expenditure  
 Yes  
 €147,347  
 €58,949  
 €(14,737)  
 Yes, restricted only for expenditure agreed in the grant agreement.

**Migrant Information Centre Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

<b>Grant Programme</b>	<b>POBAL</b>
Government Department	Department of Rural and Community Development
Grant Programme	Scheme to Support National Organisations in the Community & Voluntary sector (SSNO)
Purpose of the Grant	Pay and general administration
Term	Expires 30 June 2025
Received year end	2023
Capital Grant	€Nil
Restrictions on use	Support for staff wages and administrative costs
Tax Clearance	
Total Grant	€273,000
Total Received in 2023	€90,543
Amount deferred at year end	€Nil
Restrictions	Yes, restricted only for expenditure agreed in the grant agreement

<b>Sponsoring Government Department</b>	<b>Department of Children, Equality, Disability, Integration and Youth</b>
Grant Programme	Ireland Against Racism
Purpose of the Grant	Casework expenditure
Term	Expires September 2024
Received year end	December 2023
Capital Grant	€Nil
Restrictions on use	Information provision and Casework expenditure
Total Grant	€68,112
Total Received in 2023	€68,112
Amount deferred at year end	€51,116
Restrictions	Yes, restricted only for expenditure agreed in the grant agreement

**Note 1**

The charity is compliant with Circular 44/2006 "Tax clearance procedures: grants, subsidies and similar type payments".

**15. FUNDS**

<b>15.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>€</b>	<b>€</b>	<b>€</b>
At 1 January 2022	360,938	725,398	1,086,336
Movement during the financial year	(80,052)	(20,525)	(100,577)
At 31 December 2022	280,886	704,873	985,759
Movement during the financial year	9,870	-	9,870
At 31 December 2023	<b>290,756</b>	<b>704,873</b>	<b>995,629</b>

**15.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	<b>Balance 1 January 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers between funds</b>	<b>Balance 31 December 2023</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Restricted funds</b>					
Restricted	704,873	712,697	712,697	-	704,873
<b>Unrestricted funds</b>					
Operational reserve	320,136	-	-	-	320,136
Unrestricted General	(39,250)	194,391	184,521	-	(29,380)
	280,886	194,391	(184,521)	-	290,756
<b>Total funds</b>	<b>985,759</b>	<b>907,088</b>	<b>897,218</b>	<b>-</b>	<b>995,629</b>



**Migrant Information Centre Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

**15.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	17,664	970,899	<b>(283,690)</b>	704,873
Unrestricted general funds	487,694	-	<b>(196,938)</b>	290,756
	<b>505,358</b>	<b>970,899</b>	<b>(480,628)</b>	<b>995,629</b>

**16. STATUS**

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

**17. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on .....

**MIGRANT INFORMATION CENTRE COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

## Migrant Information Centre Company Limited by Guarantee

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS OPERATING STATEMENT

for the financial year ended 31 December 2023

	Schedule	2023 €	2022 €
Income			
- Donations		41,412	56,315
- Mohammad Younis Appeal		-	57,546
- Income		865,676	935,607
		<u>907,088</u>	<u>1,049,468</u>
Charitable activities and other expenses	1	(897,218)	(1,150,045)
<b>Net surplus/(deficit)</b>		<u><u>9,870</u></u>	<u><u>(100,577)</u></u>

## Migrant Information Centre Company Limited by Guarantee

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 December 2023

	2023 €	2022 €
<b>Expenses</b>		
Wages and salaries	626,720	653,906
Social security costs	69,758	71,819
Staff defined contribution pension costs	27,616	20,279
Staff training	9,520	3,763
Board of Directors expenses	29	93
Community Work Expenses	1,724	70
Migrant women and social entrepreneurship project	-	113,264
Drop in Centre Casework Supports	15,987	5,436
Support for Regularisation Scheme application fees	-	47,000
Workplace Rights	6,884	9,113
Fair Fees Campaign	6,899	-
Trafficking for Labour Exploitation	5,454	4,465
2022 Gala	-	37,695
My Fair Home	-	1,219
Bobby Gilmore Fellowship	2,000	6,300
Justice for Undocumented	-	14,891
EPIM Project Costs	22,533	12,043
Mohammad Younis Appeal	-	57,546
Rates	256	182
Insurance	6,247	7,059
Computer software & maintenance costs	6,981	9,872
Light and heat	7,351	4,638
Repairs, maintenance and cleaning	10,959	6,246
Fire alarm & safety costs	2,082	3,062
Printing, postage and stationery	4,420	5,071
IT upgrades and communications	21,320	20,270
Fundraising costs	3,404	1,205
Professional services	5,374	3,399
Staff Recruitment	502	1,044
Auditor's/Independent Examiner's remuneration	4,305	5,316
Bank charges	676	783
Team organisational costs	8,569	3,862
Subscriptions	2,953	2,368
Depreciation	16,695	15,859
	<u>897,218</u>	<u>1,149,138</u>
<b>Finance</b>		
Bank interest paid	-	907
	<u>897,218</u>	<u>1,150,045</u>

