

**Nasc, The Migrant and Refugee Rights Centre**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2019**

**Cuddy, O'Leary & Foley**  
**Chartered Accountants and Statutory Audit Firm**  
**3003 Euro Business Park**  
**Little Island**  
**Cork**

**Company Number: 335227**  
**Charity Number: 13752**  
**Charities Regulatory Authority Number: 20043612**

# Nasc, The Migrant and Refugee Rights Centre

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## **Nasc, The Migrant and Refugee Rights Centre TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	John Dennehy (Appointed 11 November 2019) Amanullah De Sony (Appointed 3 December 2019) Othman Al Dawamneh (Resigned 11 November 2019) Hamzeh Odeh Michael Quinlan Brenda Cooper Dr. Fiona Donson Liam Thornton Sheila McGovern
<b>Company Secretary</b>	Michael Quinlan
<b>Charity Number</b>	13752
<b>Charities Regulatory Authority Number</b>	20043612
<b>Company Number</b>	335227
<b>Registered Office and Principal Address</b>	Cork & Ross Family Centre 34 Paul Street Cork T12W14H
<b>Auditors</b>	Cuddy, O'Leary & Foley Chartered Accountants and Statutory Audit Firm 3003 Euro Business Park Little Island Cork
<b>Bankers</b>	Allied Irish Bank Western Road Cork

# **Nasc, The Migrant and Refugee Rights Centre TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 December 2019

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2019.

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 Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees 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 trustees of Nasc, The Migrant and Refugee Rights Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 2019.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

## **Financial Results**

At the end of the financial year the company has assets of €543,926 (2018 - €410,048) and liabilities of €209,785 (2018 - €205,000). The net assets of the company have increased by €129,093).

## **Principal Risks and Uncertainties**

The principal risk facing the company arises from the uncertain economic environment.

## **Trustees and Secretary**

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

John Dennehy (Appointed 11 November 2019)  
Amanullah De Soudy (Appointed 3 December 2019)  
Othman Al Dawamneh (Resigned 11 November 2019)  
Hamzeh Odeh  
Michael Quinlan  
Brenda Cooper  
Dr. Fiona Donson  
Liam Thornton  
Sheila McGovern

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Michael Quinlan.

## **Compliance with Sector-Wide Legislation and Standards**

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Nasc, The Migrant and Refugee Rights Centre subscribes to and is compliant with the following:

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

## **Auditors**

The auditors, Cuddy, O'Leary & Foley, (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 trustees 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.

**Nasc, The Migrant and Refugee Rights Centre**  
**TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 December 2019

**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 Cork & Ross Family Centre, 34 Paul Street, Cork, T12W14H.

Approved by the Board of Trustees on 30/7/2020 and signed on its behalf by:



Brenda Cooper  
Director



Dr. Fiona Donson  
Director

# Nasc, The Migrant and Refugee Rights Centre TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

The trustees, who are also directors of Nasc, The Migrant and Refugee Rights Centre for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees 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 trustees 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 company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 company will continue in operation.

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

The trustees are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company'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 Trustees on 30/7/2020 and signed on its behalf by:



Brenda Cooper  
Director



Dr. Fiona Donson  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Nasc, The Migrant and Refugee Rights Centre**

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

#### **Opinion**

We have audited the company financial statements of Nasc, The Migrant and Refugee Rights Centre for the financial year ended 31 December 2019 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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 company as at 31 December 2019 and of its net incoming resources 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

#### **Other Information**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

- in our opinion, the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Trustees' Annual Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Nasc, The Migrant and Refugee Rights Centre**

### **Respective responsibilities**

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

As explained more fully in the Trustees' Responsibilities Statement set out on page 6 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 trustees are responsible for assessing the 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 management either intends to liquidate the company or to cease operations, or has 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 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 , 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' 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 company'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 the company 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.

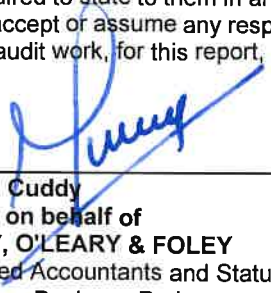


# INDEPENDENT AUDITOR'S REPORT

## to the Members of Nasc, The Migrant and Refugee Rights Centre

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

Our report is made solely to the company'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 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 any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



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**William Cuddy**  
for and on behalf of  
**CUDDY, O'LEARY & FOLEY**  
Chartered Accountants and Statutory Audit Firm  
3003 Euro Business Park  
Little Island  
Cork

30th July, 2020


**Nasc, The Migrant and Refugee Rights Centre**  
**STATEMENT OF FINANCIAL ACTIVITIES**


for the financial year ended 31 December 2019

	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €
<b>Incoming Resources</b>							
Voluntary Income	6.1	352,563	1,250	353,813	196,835	23,234	220,069
Charitable activities							
- Grants from governments and other co-funders	6.2	-	398,513	398,513	-	386,042	386,042
Investments	6.3	11	-	11	11	-	11
<b>Total incoming resources</b>		<b>352,574</b>	<b>399,763</b>	<b>752,337</b>	<b>196,846</b>	<b>409,276</b>	<b>606,122</b>
<b>Resources Expended</b>							
Charitable activities	7.1	223,481	399,763	623,244	-	508,866	508,866
<b>Net incoming/outgoing resources before transfers</b>		<b>129,093</b>	<b>-</b>	<b>129,093</b>	<b>196,846</b>	<b>(99,590)</b>	<b>97,256</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>129,093</b>	<b>-</b>	<b>129,093</b>	<b>196,846</b>	<b>(99,590)</b>	<b>97,256</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2019	20	205,048	-	205,048	106,562	1,230	107,792
<b>Balances carried forward at 31 December 2019</b>		<b>334,141</b>	<b>-</b>	<b>334,141</b>	<b>303,408</b>	<b>(98,360)</b>	<b>205,048</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 Trustees on 30/7/2020 and signed on its behalf by:

  
 \_\_\_\_\_  
 Brenda Cooper  
 Director

  
 \_\_\_\_\_  
 Dr Fiona Donson  
 Director

**Nasc, The Migrant and Refugee Rights Centre**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2019

	<b>Statement of Financial Activities</b>	<b>2019 €</b>	<b>2018 €</b>
Gross income	Unrestricted funds Restricted funds	<b>352,574</b> <b>399,763</b>	
		<b>752,337</b>	<b>606,122</b>
<b>Total income</b>		<b>752,337</b>	<b>606,122</b>
<b>Total expenditure</b>		<b>(623,244)</b>	<b>(508,866)</b>
<b>Net income/(expenditure)</b>		<b>129,093</b>	<b>97,256</b>

The company has no recognised gains or losses other than the surplus for the financial year. The results for the financial year have been calculated on the historical cost basis.

Approved by the Board of Trustees on 30/7/2020 and signed on its behalf by:



Brenda Cooper  
Director



Dr. Fiona Donson  
Director

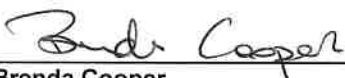
# Nasc, The Migrant and Refugee Rights Centre

## BALANCE SHEET

as at 31 December 2019

	Notes	2019 €	2018 €
<b>Fixed Assets</b>			
Tangible assets	13	2,977	-
<b>Current Assets</b>			
Debtors	14	1,300	1,320
Cash at bank and in hand		539,649	408,728
		540,949	410,048
<b>Creditors: Amounts falling due within one year</b>	15	(23,747)	(11,045)
<b>Net Current Assets</b>		517,202	399,003
<b>Total Assets less Current Liabilities</b>		520,179	399,003
<b>Grants in Advance</b>	16	(186,039)	(193,956)
<b>Net Assets</b>		334,141	205,048
<b>Funds</b>			
Restricted trust funds		-	(98,360)
General fund (unrestricted)		334,141	303,408
<b>Total funds</b>	20	334,141	205,048

Approved by the Board of Trustees on 30/7/2020 and signed on its behalf by:

  
 Brenda Cooper  
 Director

  
 Dr. Fiona Donson  
 Director

**Nasc, The Migrant and Refugee Rights Centre****STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
<b>Cash flows from operating activities</b>			
Net movement in funds		129,093	97,256
Adjustments for:			
Depreciation		189	-
Interest receivable and similar income		(11)	(11)
		<u>129,271</u>	<u>97,245</u>
Movements in working capital:			
Movement in debtors		20	(89)
Movement in creditors		13,434	(3,000)
		<u>142,725</u>	<u>94,156</u>
<b>Cash flows from investing activities</b>			
Interest received		11	11
Payments to acquire tangible assets		(3,166)	-
		<u>(3,155)</u>	<u>11</u>
<b>Cash flows from financing activities</b>			
Grants in Advance		(7,917)	(180,860)
		<u>(7,917)</u>	<u>(180,860)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>131,653</b>	<b>(86,693)</b>
<b>Cash and cash equivalents at 1 January 2019</b>		<b>406,683</b>	<b>493,376</b>
<b>Cash and cash equivalents at 31 December 2019</b>	<b>22</b>	<b>538,336</b>	<b>406,683</b>

# Nasc, The Migrant and Refugee Rights Centre NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

## 1. RELATED PARTY TRANSACTIONS

During the year none of the trustees have been paid any remuneration or received any other benefits from an employment with Nasc.

No expenses were paid to trustees during the year.

## 2. GENERAL INFORMATION

Nasc, The Migrant and Refugee Rights Centre is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Cork & Ross Family Centre, 34 Paul Street, Cork, T12W14H which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

## 3. 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 in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

### Statement of compliance

The financial statements of the company for the year ended 31 December 2017 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) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

### Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

### Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

### Reserves

Nasc is a non-profit organisation and its aim is to ensure the financial stability of Nasc Irish Immigrant Support Centre through the provision of adequate reserves in accordance with the strategic plan adopted by the organisation. The maximum level of unrestricted reserves is set to €550,000.

### 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:

Fixtures, fittings and equipment	-	12.5% Straight line
Computers	-	20% Straight line

**Nasc, The Migrant and Refugee Rights Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**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 the company from government agencies and other co-funders, but not yet received at 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**

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

**4. INCOMING RESOURCES**

The whole of the charity's income is derived from the principal activity of fundraising and donations

	2019 €	2018 €
DoJE AMIF	79,938	60,658
DoJE (Community Sponsorship and Intergration)	44,667	20,474
Fundraising and Donations and Human Rights and Equality Grant	34,159	71,113
HSE Operational Grant	40,000	-
HSE Project Grant	94,326	58,068
Tomar Trust	146,588	146,589
Tomar Trust 2020	146,589	146,589
Tusla	26,841	35,999
Cork City Council, St. Stephen's Green Trust and Community Foundation	45,014	63,972
Pobal Gateways to Employment	48,112	50,654
DCU,OSF/GRSI Conference and CESCA	45,086	50,753
The Ireland Funds	1,006	47,833
	<u>752,326</u>	<u>606,113</u>

**5. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**6. INCOME**

**6.1 DONATIONS AND LEGACIES**

	Unrestricted Funds €	Restricted Funds €	2019 €	2018 €
Donations and fundraising	352,563	1,250	353,813	220,069

**6.2 CHARITABLE ACTIVITIES**

	Unrestricted Funds €	Restricted Funds €	2019 €	2018 €
Government Grants	-	350,072	350,072	324,153
Other grants	-	48,441	48,441	61,889
	<u>-</u>	<u>398,513</u>	<u>398,513</u>	<u>386,042</u>

**6.3 INVESTMENTS**

	Unrestricted Funds €	Restricted Funds €	2019 €	2018 €
Investments	11	-	11	11





**Nasc, The Migrant and Refugee Rights Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2019

continued

**13. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Computers €	Total €
<b>Cost</b>			
At 1 January 2019	32,936	15,367	48,303
Additions	2,583	583	3,166
At 31 December 2019	<u>35,519</u>	<u>15,950</u>	<u>51,469</u>
<b>Depreciation</b>			
At 1 January 2019	32,936	15,367	48,303
Charge for the financial year	92	97	189
At 31 December 2019	<u>33,028</u>	<u>15,464</u>	<u>48,492</u>
<b>Net book value</b>			
At 31 December 2019	<u><u>2,491</u></u>	<u><u>486</u></u>	<u><u>2,977</u></u>

**13.1 TANGIBLE FIXED ASSETS PRIOR FINANCIAL YEAR**

	Fixtures, fittings and equipment €	Computers €	Total €
<b>Cost</b>			
At 31 December 2018	<u>32,936</u>	<u>15,367</u>	<u>48,303</u>
<b>Depreciation</b>			
At 31 December 2018	<u>32,936</u>	<u>15,367</u>	<u>48,303</u>
<b>Net book value</b>			
At 31 December 2018	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**14. DEBTORS**

	2019	2018
	-€	€
Prepayments and accrued income	<u>1,300</u>	<u>1,320</u>

**15. CREDITORS**

<b>Amounts falling due within one year</b>	2019	2018
	€	€
Bank overdrafts	1,313	2,045
Accruals	22,434	9,000
	<u>23,747</u>	<u>11,045</u>

**16. GRANTS AND STATE FUNDING**

	2019	2018
	€	€
At 1 January 2019	193,956	374,816
Decrease in financial year	(7,917)	(180,860)
At 31 December 2019	<u>186,039</u>	<u>193,956</u>

**Nasc, The Migrant and Refugee Rights Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2019

continued

**17. GRANTS AND STATE FUNDING**

State Department	Grant Agency	Type of Funding	2019 €	2018 €
HSE	Health Service Exec	Government Grant	25,000	50,000
HSE	Health Service Exec	Project Funding	25,785	-
DoJE	Dormant Accounts	Project Funding	1,992	-
	Tusla	Project Funding	6,041	22,882
	Cork City Council		6,746	-
DoJE	Dept of Justice	Project Funding	23,129	52,500
	SSGT Family Reunif	Project Funding	-	9,700
HSE	Health Service Exec	Donations	8,000	40,000
	SSGT Connect	Project Funding	-	5,018
	AMRI Connect	Project Funding	-	5,856
	IHREC	Project Funding	-	8,000
DoJE	Dept of Justice	AMIF	55,674	-
	The Community Found	Project Funding	5,758	-
	DCU Breathe Project	Project Funding	3,309	-
			<b>161,434</b>	<b>193,956</b>

**18. State Funding**

Agency	Pobal
Government Department	Department of Social Protection
Grant Programme	Community services
Purpose of the Grant	Purpose of grant details
Term	Term
Total Fund	Total grant details
Expenditure	Expenditure details
Fund deferred or due at financial year end	Amount of Fund deferred or due at financial year end
Received in the financial year	Amounts received in the financial year
Capital Grant	Capital Grant
Restriction on use	Restriction on use

**19. RESERVES**

	2019 €	2018 €
At 1 January 2019	205,048	107,792
(Deficit)/Surplus for the financial year	129,093	97,256
At 31 December 2019	<b>334,141</b>	<b>205,048</b>

**Nasc, The Migrant and Refugee Rights Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2019

continued

**20. FUNDS**

<b>20.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>Total Funds €</b>
At 1 January 2018	106,562	1,230	107,792
Movement during the financial year	196,846	(99,590)	97,256
At 31 December 2018	303,408	(98,360)	205,048
Movement during the financial year	129,093	-	129,093
At 31 December 2019	<b>432,501</b>	<b>(98,360)</b>	<b>334,141</b>

**20.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	<b>Balance 1 January 2019 €</b>	<b>Income €</b>	<b>Expenditure €</b>	<b>Transfers between funds €</b>	<b>Balance 31 December 2019 €</b>
Restricted Donations	-	1,250	1,250	-	-
Grants from charitable activities	-	48,441	48,441	-	-
Government Grants	-	350,072	350,072	-	-
	-	399,763	399,763	-	-
<b>Unrestricted income</b>					
Unrestricted General	205,048	352,574	223,481	-	334,141
<b>Total funds</b>	<b>205,048</b>	<b>752,337</b>	<b>623,244</b>	<b>-</b>	<b>334,141</b>

**20.3 ANALYSIS OF NET ASSETS BY FUND**

	<b>Fixed assets - charity use €</b>	<b>Current assets €</b>	<b>Current liabilities €</b>	<b>Long-term deferred income €</b>	<b>Total €</b>
Restricted trust funds	-	-	(13,218)	522	(12,696)
Unrestricted general funds	2,977	539,636	(9,216)	(186,561)	346,836
	<b>2,977</b>	<b>539,636</b>	<b>(22,434)</b>	<b>(186,039)</b>	<b>334,140</b>

**21. STATUS**

The company 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 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.

**22. CASH AND CASH EQUIVALENTS**

	<b>2019 €</b>	<b>2018 €</b>
Cash and bank balances	389,165	265,058
Bank overdrafts	(1,313)	(2,045)
Cash equivalents	150,484	143,670
	<b>538,336</b>	<b>406,683</b>

**Nasc, The Migrant and Refugee Rights Centre**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

**23. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**24. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Trustees on  
~~30/7/2020~~

**NASC, THE MIGRANT AND REFUGEE RIGHTS CENTRE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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

**Nasc, The Migrant and Refugee Rights Centre**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 December 2019

	2019 €	2018 €
<b>Income</b>		
Donations	16,837	27,555
Fundraising	1,543	2,693
MPG Citizenship Project	-	9,271
AMRI Safe Passage Project	5,856	4,144
Tomar Trust	293,177	146,589
Wicklow Syria Appeal	1,250	23,234
St Stephen's Green Trust Project	14,718	15,696
Gateways to Employment Project	48,112	50,654
DCU Breathe Project	4,952	-
The Ireland Funds	1,006	47,833
OSF/GRSI Conference	40,134	-
Human Rights and Equality Grant	8,000	4,216
Community Foundation	14,242	10,000
St Luke's	673	-
Cork City Council	16,054	38,276
Health Service Executive	134,326	58,068
CESCA/NICHE Policy & Advocacy	-	50,753
DOJ Integration Project	15,079	20,474
DOJ AMIF	79,938	60,658
DOJ Community Sponsorship	29,588	-
TUSLA	26,841	35,999
	<u>752,326</u>	<u>606,113</u>
<b>Expenses</b>		
Wages and salaries	238,545	261,352
Social security costs	39,660	27,505
Staff training	464	505
Policy and campaigning	156	244
CESCA Policy & Advocacy Role	2,950	1,891
Rent payable	8,841	8,180
Insurance	2,047	1,952
GRSI Conference	26,467	-
Separated Children's Project	-	170
St Stephen's Green Trust Project	11,111	4,247
AP Internship Project	-	260
MPG Citizenship Project	(150)	-
Connect Project	52,548	50,663
Integration Project	1,142	1,341
Gateways to Employment Project	47,554	50,016
Community Sponsorship	30,511	5,369
IHREC Project	96	3,991
Community Foundation	-	4,570
HSE Project	106,525	13,663
Wicklow Syria Appeal Project	7,936	17,143
Printing, postage and stationery	4,731	4,573
Telephone	3,063	2,738
Information and advice	1,950	6,889
Repairs, IT and office maintenance	14,261	20,709
Staff, board and volunteer expenses	19,902	17,641
Auditor's/Independent Examiner's remuneration	2,390	2,357
General expenses	356	899
Depreciation	189	-
	<u>623,244</u>	<u>508,868</u>

**Nasc, The Migrant and Refugee Rights Centre**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
Operating Statement  
for the financial year ended 31 December 2019

	2019 €	2018 €
<b>Miscellaneous income</b>		
Bank interest	11	11
<b>Net surplus</b>	<u>129,093</u>	<u>97,256</u>