

**Company registration number: 335227**

**Nasc The Migrant and Refugee Rights Centre  
(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

**for the financial year ended 31 December 2022**

**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

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**Nasc The Migrant and Refugee Rights Centre  
Company limited by guarantee**

**Directors / Trustees and other information**

|  |   |
|--|---|
| <b>Directors / Trustees</b>                  | Sheila McGovern<br>John Dennehy<br>Dr Amanullah De Sondy<br>Ravinta Joyce (Resigned 10/01/2022)<br>Dr Liam Thornton (Resigned 12/09/2022)<br>Dr Fiona Donson (Resigned 07/11/2022)<br>Brenda Cooper (Resigned 12/09/2022)<br>Finola McCarthy (Appointed 11/04/2022)<br>Claire Cumiskey (Appointed 09/05/2022)<br>Anita Ghafoor Butt (Appointed 12/09/2022)<br>Dr Ruth Hally (Appointed 16/01/2023)<br>Dr Sahar Ahmed (Appointed 16/01/2023)<br>Padraig Coffey (Appointed 16/01/2023)<br>Siobhan Kangataran (Appointed 16/01/2023) |
| <b>Chairperson</b>                           | Shelia McGovern   |
| <b>Secretary</b>                             | Finola McCarthy   |
| <b>Company number</b>                        | 335227  |
| <b>Charity Number</b>                        | CHY 13752   |
| <b>Charities Regulatory Authority Number</b> | 20043612  |
| <b>Registered office</b>                     | Cork & Ross Family Centre<br>34 Paul Street<br>Cork<br>T12 W14H   |
| <b>Business address</b>                      | Cork & Ross Family Centre<br>34 Paul Street<br>Cork   |

**Nasc The Migrant and Refugee Rights Centre  
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**Directors / Trustees and other information (continued)**

|                   |   |
|-------------------|---|
| <b>Auditor</b>    | Gordon, Lane & Co.<br>Hanover House<br>85-89 South Main Street<br>Cork          |
| <b>Bankers</b>    | Allied Irish Bank<br>Western Road<br>Cork                                       |
| <b>Solicitors</b> | Noonan, Lenehan, Carroll, Coffey LLP Solicitors<br>54 North Main Street<br>Cork |

**Nasc The Migrant and Refugee Rights Centre  
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**Directors / Trustees report**

The Directors / Trustees present their annual report and the audited financial statements of the company for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 “The Financial Reporting Standard applicable in the UK and the 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 the Republic of Ireland (FRS 102), effective 01st January 2019.

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 purposes of charity law and under the company’s constitution are known as members of the board of trustees.

In this report the directors of Nasc, the Migrant and Refugee Rights Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The charity 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 applicable in the UK and the Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

## **INTRODUCTION AND OVERVIEW**

2022 was a challenging year for Nasc, the Migrant and Refugee Rights Centre. As the country emerged from the emergency footing of the Covid-19 pandemic, the invasion of Ukraine created hitherto unprecedented displacement of people fleeing war to Ireland. The activation of the Temporary Protection Directive across the European Union on the 04th March 2022 created legal obligations for Ireland to provide support to the tens of thousands of Ukrainian Beneficiaries of Temporary Protection (BoTP) who arrived in Ireland over 2022. Nasc worked closely with local and national partners to shape the Irish response to those seeking safety in Ireland.

2022 also saw a significant deterioration in the reception conditions for international protection applicants. The government commitments to ending direct provision contained in the White Paper on Ending Direct Provision (February 2021), remain largely unfulfilled. For the first time since the inception of direct provision, newly arriving applicants were accommodated in tents and sports stadia and at times, were left homeless.

In addition to the Ukraine response, Nasc’s teams continued to work on delivering services and advocating for international protection applicants, refugees and migrants. It was an honour to have our work recognised internationally. Nasc’s Connect project won the European Citizen’s Prize awarded by the European Parliament. We also launched the integration Report “We are Cork – Stories from a Diverse City” in Cork City Hall in September 2022. Nasc’s teams also worked to support our service users applying through the Regularisation Scheme for Undocumented Migrants and the Afghan Admission Programme. These schemes both closed in 2022.

**Nasc The Migrant and Refugee Rights Centre  
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**Directors / Trustees report (continued)**

We are also excited that Nasc is developing Complementary Pathways (Labour and Education) in Ireland through the EU Passworld Project. We hope that this programme will allow for the creation of new, sustainable, safe and legal pathways to Ireland for people who have experienced forced displacement. We were also very proud to be named as the Irish NGO co-chair for the Annual Tripartite Consultations on Resettlement and we look forward to continuing our work with the Irish government to deliver this in 2023.

We would like to commend the staff and volunteers at Nasc, who worked with compassion and empathy to rapidly expand our services. Their dedication and commitment allow Nasc to create real impact for our clients. We want to thank our funders who placed their trust in Nasc to deliver services and create change. Our work would not be possible without you.

We also want to thank those who used our services in 2022. The courage and resilience in the face of unimaginable hardship and adversity of those we work with, inspires us and challenges us to continue to do better.

#### **STAFF UPDATES**

2022 was a very significant year for Nasc with many staff changes. After over thirteen years at the helm of Nasc, Fiona Finn stepped down as CEO in March 2022. The Board of Nasc would like to extend their deepest thanks and gratitude to Fiona for her years of dedication and to the development of the organisation under her tenure. After an open recruitment competition, Fiona Hurley (formerly Policy and Communications Manager at Nasc) was appointed as Nasc's CEO in July 2022. The Board would like to thank Fiona Hurley who ably and successfully led Nasc through 2022 following her appointment.

We'd also like to thank the following staff who left Nasc in 2022: Maria Bateson – Community Sponsorship Officer, Julie O' Leary – Advocacy Service Manager, Herman Dohly – Ukraine Information and Support Officer, Susan Mackey – Social Worker and Connect Project Coordinator, Cecilia Amabo – Integration Officer. We'd like to take the opportunity to wish them all the best in their future careers.

We were delighted to be joined by new staff members: Stacey Dunne, Majo Rivas and Elisa Babkina joined our Community Sponsorship team. Linda Pentony joined our Advocacy and Information team in March 2022. Tania Baliukonis and Anna Zorenka joined our Ukraine Response. Tessa Cornally joined in July 2022 to lead on our work developing Complementary Pathways in Ireland through the EU Passworld project. We were delighted to have Kiren Khalid join the Women's Project. Sinead MacArtain began work with Nasc in November 2022 to lead on our work on Irish NGO co-chair of the Annual Tripartite Consultations on Resettlement.

#### **BOARD UPDATES**

There were significant changes to the Nasc Board of Directors in 2022. Sheila McGovern was elected Chair in September 2022, replacing Dr Fiona Donson who stepped down following five years of dedicated service. We would also like to thank Dr Liam Thornton and Brenda Cooper who stepped down following the completion of their terms as well as Ravnita Joyce who stepped down in January 2022. We'd like to particularly thank Liam for his service as the secretary of the Board and Brenda Cooper who served on our Finance sub-committee.

We were delighted to welcome new members, Finola McCarthy, who took over as Secretary of the Board in September 2022, Claire Cumiskey and Anita Ghafoor Butt.

**Nasc The Migrant and Refugee Rights Centre  
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**Directors / Trustees report (continued)**

**Attendance at 2022 Board Meetings**

|   | 19 /01 | 28/02 | 11/04 | 09/05 | 13/06 | 15/08 | 12/09<br>AGM | 07/11 |
|---|--------|-------|-------|-------|-------|-------|--------------|-------|
| Dr Fiona Donson<br>(resigned 07/11)     | Y      | Y     | Y     | Y     | Y     | Y     | Y            | Y     |
| Dr Liam Thornton<br>(resigned 12/09)    | Y      | Y     | Y     | Y     | Y     | Y     | Y            | n/a   |
| Brenda Cooper<br>(resigned 12/09)       | Y      | N     | Y     | y     | Y     | Y     | Y            | n/a   |
| Sheila McGovern                         | Y      | Y     | y     | y     | Y     | Y     | Y            | Y     |
| John Dennehy                            | Y      | N     | Y     | y     | N     | Y     | Y            | Y     |
| Dr Amanullah De<br>Sondy                | Y      | Y     | Y     | y     | N     | N     | Y            | Y     |
| Ravnita Joyce<br>(Resigned 10/01)       | N      | n/a   | n/a   | n/a   | n/a   | n/a   | n/a          | n/a   |
| Finola McCarthy<br>(Joined 11/04)       | n/a    | n/a   | n/a   | Y     | Y     | Y     | Y            | Y     |
| Claire Cumiskey<br>(Joined 09/05)       | n/a    | n/a   | n/a   | n/a   | Y     | N     | Y            | Y     |
| Anita Ghafoor<br>Butt<br>(Joined 12/09) | n/a    | n/a   | n/a   | n/a   | n/a   | n/a   | N            | N     |

Note: Fiona Finn, CEO of Nasc attended the Board Meetings on the 19th January and 28th February. Following Fiona Finn's resignation, Fiona Hurley was appointed Interim CEO. Fiona Hurley attended the meetings of the 11th April, 09th May and 13th June in the capacity of Interim CEO. Fiona Hurley was appointed CEO in July 2022 and attended the meetings of the 15th August, 12th September and 7th November in her new capacity.

**STRATEGIC PLAN, MISSION AND OBJECTIVES**

In September 2022 Nasc published its Strategic Plan for 2022 – 2024. The process of formulating a new strategy for the organisation commenced in 2021. Originally intended to be launched in summer 2022, the plan was delayed by the recruitment of a new CEO. The plan is available to download from Nasc's website [www.nascireland.org](http://www.nascireland.org)

The strategic direction of the organisation is governed by our Strategic Plan and Nasc's CEO reports to the Board of Directors on how the organisation is meeting its strategic objectives.

**REVIEW OF ACTIVITIES**

1. **Advocacy and Information Service: Providing expert advice and information on immigration-related matters and support navigating the international protection process and reception system**
  - 1005 unique clients received support, advice, and assistance in 2022.

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**Directors / Trustees report (continued)**

- **2024** individual interventions were delivered.
  - Over **100** nationalities were supported.
  - **28** families were reunified.
  - **32** applications were submitted to the Regularisation Scheme for long term undocumented migrants. Over **90** individuals were given information/advice in relation to the Scheme.
  - Over **€12,000** was raised between 2021 and 2022 to support application costs for the Regularisation Scheme for long term undocumented migrants.
  - **6** public interest cases were identified. These related *inter alia* to refusal of social welfare entitlements based on immigration permission, family reunification rights and variation of immigration permissions.
  - **35** applications were submitted under the Afghan Admission Programme (AAP). Over **80** individuals were given information/advice in relation to the Programme.
  - The top ten visit reasons were: Visa (Family Unity), Travel Documents, Housing, Asylum Applications (information on the process), Family Reunification (Refugee & Beneficiaries of Subsidiary Protection), Undocumented Scheme, Ukraine Support, Family reunification (Afghan Admission Programme) and assistance with GNIB Registration.
  - Our Advocacy and Information Service was supported by Pobal's Scheme to Support National Organisations, the National Integration Fund administered by the Department of Justice, the EU Asylum Migration Fund administered by the Department of Children, Equality, Disability, Integration and Youth, The Ireland Funds, Tomar Trust and the HSE. Public donations allowed the Advocacy and Information Service to support undocumented migrants to meet the cost of application fees for the Regularisation Scheme for Long Term Undocumented Migrants.
- 2. Connect Project: Providing social work-led supports for young people (aged 14 – 24), particularly unaccompanied minors, aged out minors, young people in the international protection process and care-leavers.**
- Awarded the EU Citizens Award by the EU Parliament in November 2022.
  - **63** young people received support, advice and assistance.
  - **34** young people received education and employment supports.
  - **28** young people received support with direct provision accommodation and transition.
  - **35** young people received mental health and wellbeing supports.
  - **57** young people received prevention of poverty supports.
  - **42** young people received supports with housing or prevention of homelessness.
  - Acted as advisor to the Munster Technological University Sanctuary Scholarship Programme.
  - Received funding through the International Protection Integration Fund (2022) to develop a project to support young men in the international protection process. Recruitment of participants began in 2023.
  - The Connect Project was supported by Tusla and by the Missionaries of the Sacred Heart.
- 3. New Beginnings: Providing social work-led supports for children and families transitioning out of direct provision or arriving in Ireland through refugee family reunification through long periods of separation. This project is focused on prevention of poverty and promotion of child welfare.**
- 61 children from 18 families received support were connected with mainstream essential services such as social welfare, access to healthcare, housing, therapeutic and general wellbeing services as well as the delivery of hands on practical and transitional support such as assistance with moving costs and household items alongside resettlement, orientation and integration supports.
  - 23 children and young people were provided with over 300 hours of intensive English language supports using a blended approach of face to face and online engagement.
  - The New Beginnings Project was supported by the RTE Toy Show Appeal, administered by the Community Foundation of Ireland.



**Nasc The Migrant and Refugee Rights Centre  
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**Directors / Trustees report (continued)**

- 4. Women's Project: Providing social work-led integration, language and education supports for women who have experienced forced displacement and are at risk of social isolation.**
  - 85 women supported through the Women's Project.
  - 8 ETB-funded English language classes delivered weekly at beginner, A1 and B2 level. Classes were provided online and in person to facilitate those unable to travel.
  - 40 women attending online or in person English language classes.
  - 35 women attended *Amaris* wellbeing groups
  - 25 women engaged in creative classes
  - The Women's Project was supported by the Cork Education and Training Board, the Communities Integration Fund administered by the Department of Disability Integration and Youth, the Begin Together Fund from the Community Foundation of Ireland and the HSE Mental Health Fund.
  
- 5. Supporting Afghan refugees: Working with the Irish Refugee Protection Programme to secure visas, travel arrangements and homes in Ireland as well as follow-on needs for at-risk Afghans fleeing the Taliban.**
  - 52 people supported to evacuate Afghanistan through the IRPP visa waiver program.
  - 3 information sessions delivered to groups supporting Afghans
  - Provided administrative support to the jurists supporting Afghan women judges in Ireland.
  - Our work on the resettlement of Afghan refugees is supported by the Tomar Trust.
  
- 6. Ukraine Response: Providing a series of supports to Ukrainian refugees and beneficiaries of temporary protection including through the provision of a phone line service, outreach and classes.**
  - 26 In-reach sessions in congregated settings in Cork City and County
  - Outreach support to 12 individual families, this includes families moved to pledged accommodation by Red Cross
  - 4 families with higher medical needs supported into accommodation
  - English language classes delivered to Ukrainian women including classes delivered on site in accommodation centre – 35 women attending.
  - Art therapy sessions for 1:1 therapy and group therapy provided.
  - 2 mental health and wellbeing courses provided.
  - 2 summer camps supporting Ukrainian women with cultural tours, English language classes and art/craft classes – 40 women participating.
  - Collaborated with AirBnB foundation to provide short-term accommodation for newly arriving Ukrainian families.
  - Ukrainian language interpretation and translation project launched.
  - Ukrainian language phone line service launched.
  - Member of Cork's Community Response Forum and the national Ukraine Civil Society Response Forum.
  - Nasc's Ukraine Response was supported by the Tomar Trust, the Bon Secours Foundation, the Ireland Funds, Community Foundation of Ireland, the Ireland Funds and the HSE and the
  
- 7. Community Sponsorship: Training and supporting groups to welcome resettled refugees into their communities.**
  - Area 2: 7 Community Sponsorship Groups (CSGs) were supported, of these 4 had welcomed families (2 completed the programme in 2022), and 3 have not welcomed a family yet.
  - Area 5: 2 CSGs were supported and 3 new families arrived in 2022.
  - 56 Afghan related interventions

**Nasc The Migrant and Refugee Rights Centre  
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**Directors / Trustees report (continued)**

- **8** Ukraine Hosts supported;
  - **596** interventions delivered to Ukrainian beneficiaries of temporary protection and hosts.
  - Public Information sessions organised for hosts: 2 in person (Cork City, Wexford), 2 online, supported 3 outside our areas in Limerick, Dublin and Galway, as well as regular participation in virtual clinics for people hosting refugees.
  - Our Community Sponsorship work is supported by the Irish Refugee Protection Programme in the Department of Children, Equality, Disability, Integration and Youth.
- 8. EU Passworld: Creating additional labour and education pathways for refugees to come to Ireland.**
- Development of Community Sponsorship training for EU-Passworld.
  - Establishment of a Community Sponsorship Group to support an education pathway to University of Galway.
  - Delivery of in-person training to the Community Sponsorship Group supporting University of Galway.
  - Development of the first education pathway - a post-graduate scholarship programme for a refugee student with University of Galway.
  - Participation in the preparation and delivery of in-person Policy Design Sessions for Education and Labour Pathway stakeholders.
  - **3** Policy design sessions completed: 2 for the Education Pathway and 1 for the Labour Pathway
  - **8** sessions completed with Community Sponsorship group "Pobal na Gaillimhe"
  - **10** universities engaged as part of the EU Passworld Project.
  - We would like to acknowledge the support of the Asylum Migration and Integration Fund (AMIF) which funds the coordination of the project.
- 9. Research and Policy:**
- In collaboration with University College of Dublin, published research on Community Sponsorship in Ireland. The research paper, co-authored by Dr Karen Smith, Dr Carol Ballentine, Angham Younas etc
  - Research, funded by the Irish Human Rights and Equality Commission, Ending Direct Provision? Co-authored by Dr Liam Thornton and Dr Abayomi Ogunsanya, the research examines progress on the implementation of the White Paper, with particular focus on the economic and social rights of people currently living in direct provision.
  - The report, Voices from Cork, Stories of a Diverse City, authored by Cecilia Amabo was published and launched by Nasc in September 2022. This work was funded through the EU Asylum Migration and Integration Fund, administered by the Department of Children, Equality, Disability, Integration and Youth, Cork City Council and the LCDC.
  - Collaborated with Cork-based stakeholders to create a hate crime resource published on the Cork City Council website.
  - Launched STAD (Standing Together Against Direct Provision) - a coalition of organisations committed to advocating for the end of direct provision and the implementation of the White Paper on Ending Direct Provision.
  - Advocated on Hate Crime legislation.
  - Nasc's Policy work is supported by the Pobal's Scheme to Support National Organisations, the Community Foundation of Ireland and the One Foundation.

**Nasc The Migrant and Refugee Rights Centre  
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**Directors / Trustees report (continued)**

**Directors / Trustees**

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

Ravnita Joyce (resigned January 2022)  
Dr Liam Thornton (resigned September 2022)  
Brenda Cooper (resigned September 2022)  
Dr Fiona Donson (resigned November 2022)  
Sheila McGovern  
John Dennehy  
Dr Amanullah De Sony  
Finola McCarthy (appointed April 2022)  
Claire Cumiskey (appointed May 2022)  
Anita Ghafoor Butt (appointed September 2022)

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

Dr Liam Thornton served as Secretary from January 2022 until his resignation in September 2022. Finola McCarthy was appointed Secretary in September 2022.

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

The charity 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)

**Financial Review**

The results for the financial year are set out on page 16 and additional notes provided showing income and expenditure in greater detail.

**Financial Results**

At the end of the financial year the company has assets of €1,028,522 (2021 - €723,771) and liabilities of €1,016,927 (2021 - €627,937). The overall net assets of the company have increased by €5,761.

**Principal Risks and Uncertainty**

The main financial risk to Nasc is the potential reduction in funding from our primary funders and the cessation of funds to support the Ukraine response in 2023. The company has mitigated this risk by diversifying funding across an increasing number of streams and securing a number of multi-annual funds.

**Auditors:**

The auditors, Gordon, Lane & Co (Certified Public Accountants), have indicated their willingness to continue in office in accordance with the provisions of section 383 (2) of the Companies Act 2014.

**Nasc The Migrant and Refugee Rights Centre  
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**Directors / Trustees report (continued)**

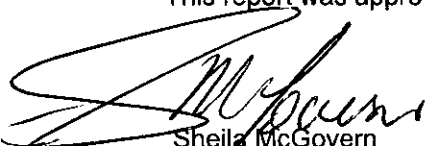
**Statement on Relevant Audit Information**

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.

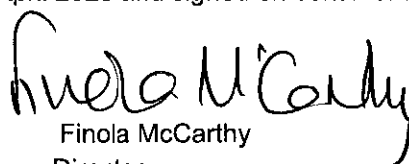
**Accounting records**

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 First Floor, 34 Paul Street, Cork City.

This report was approved by the board of directors on 17 April 2023 and signed on behalf of the board by:



Sheila McGovern  
Director



Finola McCarthy  
Director

**Nasc The Migrant and Refugee Rights Centre  
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**Directors / Trustees responsibilities statement**

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and 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 company as at the financial year end date and of the profit or loss of the company 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 then apply them consistently;
- make judgments 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 company will continue in business.

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

The directors 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the 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 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, a
- 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.

**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 financial statements of Nasc The Migrant and Refugee Rights Centre (the 'company') for the financial year ended 31 December 2022 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and 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.

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 2022 and of its profit 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 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 the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard 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***

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 directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors 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 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.

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.

**Independent auditor's report to the members of  
Nasc The Migrant and Refugee Rights Centre (continued)**

***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' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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, and 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 material misstatements in the directors' 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 made. 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, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Independent auditor's report to the members of  
Nasc The Migrant and Refugee Rights Centre (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 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 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.

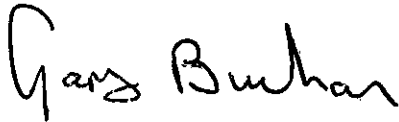
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

***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 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.



**Independent auditor's report to the members of  
Nasc The Migrant and Refugee Rights Centre (continued)**



Gary Buchan (Senior Statutory Auditor)

For and on behalf of  
Gordon, Lane & Co.  
Certified Public Accountants and Accountant & Statutory Auditors  
Hanover House  
85-89 South Main Street  
Cork

17 April 2023

**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee not having Share Capital)**

**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the Year ended 31 December 2022**

|   | <b>Restricted</b> | <b>Unrestricted</b> | <b>Total</b>   | <b>Restricted</b> | <b>Unrestricted</b> |
|---|-------------------|---------------------|----------------|-------------------|---------------------|
|   | <b>2022</b>       | <b>2022</b>         | <b>2022</b>    | <b>2021</b>       | <b>2021</b>         |
|   | €                 | €                   | €              | €                 | €                   |
| <b>Income Resources</b>                   |                   |                     |                |                   |                     |
| Voluntary Income                          | -                 | 110,069             | 110,069        | -                 | 188,615             |
| Charitable activities                     |                   |                     |                |                   |                     |
| Grants from Governments and other funders | 875,062           |                     | 875,062        | 477,001           | -                   |
| Investments                               | -                 | -                   | -              | -                 | 4                   |
| <b>Total incoming resources</b>           | <b>875,062</b>    | <b>110,069</b>      | <b>985,131</b> | <b>477,001</b>    | <b>188,619</b>      |
| <b>Resources expended</b>                 |                   |                     |                |                   |                     |
| Charitable activities                     | 875,062           | 104,307             | 979,369        | 477,001           | 178,051             |
| <b>Total outgoing resources</b>           | <b>875,062</b>    | <b>104,307</b>      | <b>979,369</b> | <b>477,001</b>    | <b>178,051</b>      |
| <b>Net incoming / outgoing resources</b>  | <b>-</b>          | <b>5,762</b>        | <b>5,762</b>   | <b>-</b>          | <b>10,568</b>       |
| Gross transfer between funds              | -                 | -                   | -              | -                 | -                   |
| <b>Net movement in funds</b>              | <b>-</b>          | <b>5,762</b>        | <b>5,762</b>   | <b>-</b>          | <b>10,568</b>       |
| <b>Reconciliation of Funds:</b>           |                   |                     |                |                   |                     |
| Total funds brought forward               | -                 | 95,834              | 95,834         | -                 | 85,266              |
| <b>Total funds carried forward</b>        | <b>-</b>          | <b>101,596</b>      | <b>101,596</b> | <b>-</b>          | <b>95,834</b>       |

**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Statement of income and retained earnings**  
**Financial year ended 31 December 2022**

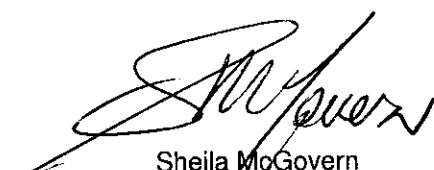
|   | <b>2022</b>           | 2021                 |
|---|-----------------------|----------------------|
|   | <b>€</b>              | <b>€</b>             |
| Net incoming / outgoing resources for the financial year    | 5,762                 | 10,568               |
| <b>Retained reserves at the start of the financial year</b> | <b>95,834</b>         | <b>85,266</b>        |
| <b>Retained reserves at the end of the financial year</b>   | <b><u>101,596</u></b> | <b><u>95,834</u></b> |

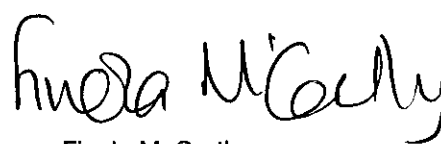
**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet**  
**As at 31 December 2022**

|   | Note | 2022<br>€ | €              | 2021<br>€ | €             |
|---|------|-----------|----------------|-----------|---------------|
| <b>Fixed assets</b>                                   |      |           |                |           |               |
| Tangible assets                                       | 10   | 15,607    |                | 20,110    |               |
|   |      |           | 15,607         |           | 20,110        |
| <b>Current assets</b>                                 |      |           |                |           |               |
| Cash at bank and in hand                              |      | 1,102,915 |                | 703,661   |               |
|   |      | 1,102,915 |                | 703,661   |               |
| <b>Creditors: amounts falling due within one year</b> | 12   | (44,512)  |                | (39,813)  |               |
| <b>Net current assets</b>                             |      |           | 1,058,403      |           | 663,848       |
| <b>Total assets less current liabilities</b>          |      |           | 1,074,010      |           | 683,958       |
| <b>Grants in advance</b>                              | 13   |           | (972,414)      |           | (588,124)     |
| <b>Net assets</b>                                     |      |           | <u>101,596</u> |           | <u>95,834</u> |
| <b>Funds</b>  |      |           |                |           |               |
| General fund (unrestricted)                           | 15   |           | 101,596        |           | 95,834        |
| <b>Total charitable funds</b>                         |      |           | <u>101,596</u> |           | <u>95,834</u> |

These financial statements were approved by the board of directors on 17 April 2023 and signed on behalf of the board by:

  
 Sheila McGovern  
 Director

  
 Finola McCarthy  
 Director

The notes on pages 20 to 28 form part of these financial statements.

**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Statement of cash flows**  
**Financial year ended 31 December 2022**

|   | <b>Note</b> | <b>2022</b>      | <b>2021</b>    |
|---|-------------|------------------|----------------|
|   |             | <b>€</b>         | <b>€</b>       |
| <b>Cash flows from operating activities</b>                     |             |                  |                |
| Net movement in funds for the financial year                    |             | 5,760            | 10,568         |
| <i>Adjustments for:</i>   |             |                  |                |
| Depreciation of tangible assets                                 |             | 5,950            | 5,729          |
| Other interest receivable and similar income                    |             | -                | (4)            |
| Accrued expenses/(income)                                       |             | 3,206            | (393)          |
| <i>Changes in:</i>  |             |                  |                |
| Movement in creditors   |             | 385,785          | 232,898        |
| Cash generated from operations                                  |             | <u>400,701</u>   | <u>248,798</u> |
| Interest paid   |             | -                | 4              |
| Net cash from operating activities                              |             | <u>400,701</u>   | <u>248,802</u> |
| <b>Cash flows from investing activities</b>                     |             |                  |                |
| Purchase of tangible assets                                     |             | (1,447)          | (2,541)        |
| Net cash used in investing activities                           |             | <u>(1,447)</u>   | <u>(2,541)</u> |
| <b>Net increase/(decrease) in cash and cash equivalents</b>     |             | <b>399,254</b>   | <b>246,261</b> |
| <b>Cash and cash equivalents at beginning of financial year</b> | <b>11</b>   | <u>703,661</u>   | <u>457,400</u> |
| <b>Cash and cash equivalents at end of financial year</b>       | <b>11</b>   | <u>1,102,915</u> | <u>703,661</u> |

**Nasc The Migrant and Refugee Rights Centre  
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements  
Financial year ended 31 December 2022**

**1. General information**

Nasc the Migrant and Refugee Rights Centre is a company limited by guarantee, registered in Ireland. The address of the registered office is Cork & Ross Family Centre, 34 Paul Street, Cork, T12 W14H., which is also its principal place of business.

**2. Statement of compliance**

The financial statements have been prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. 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 however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The Financial Statements are prepared on the going concern basis , under the historical cost convention, [as modified by the revaluation of certain tangible fixed assets] and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Chartered Accountants Ireland ] as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015 and the Companies Act 2014 .

The financial statements are prepared in Euro, which is the functional currency of the entity.

**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

**Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Income from government and other grants, whether 'capital' or 'revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.
- Donated services and facilities are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable

**Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates: Costs of raising funds comprise the costs associated with attracting voluntary income, investment management costs and the costs of trading for fundraising purposes.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                                 |          |               |
|---------------------------------|----------|---------------|
| Computers & IT equipment        | - 20%    | straight line |
| Fittings fixtures and equipment | - 12.50% | straight line |

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.



**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

**4. Limited by guarantee**

The company is a Company Limited by Guarantee (CLG) as defined under the provisions of the Companies Act 2014. 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 amounts as may be required, not exceeding €1.00.

**5. Incoming Resources**

Income arises from:

|                                     | <b>2022</b>    | 2021           |
|-------------------------------------|----------------|----------------|
|                                     | €              | €              |
| Cork City Council                   | 36,231         | 46,883         |
| Tomar Trust - Project Funds         | 30,013         | 8,745          |
| Tomar Trust Operational Grant       | 24,531         | 105,829        |
| HSE Project Grants                  | 115,558        | 50,989         |
| HSE Operational Grant               | 49,969         | 65,509         |
| Dept of Justice - Project Grants    | -              | 114            |
| DCDEIY                              | 276,219        | 158,099        |
| Gateways Project Grants             | 29,236         | 77,002         |
| TUSLA                               | 6,400          | 10,500         |
| Community Foundation                | 14,090         | 6,482          |
| Connect Project Grants              | 127,344        | 65,991         |
| Ukraine Response                    | 7,124          | -              |
| The Ireland Funds                   | 28,275         | 9,382          |
| One Foundation                      | 7,186          | 19,399         |
| Cork ETB - Capital Grants Amortised | 4,162          | 4,161          |
| IHREC - Research Grant              | 10,192         | 180            |
| STAD Project                        | -              | 3,150          |
| Afghan Refugee Support Fund         | 16,173         | 8,801          |
| MSC Core funding                    | 4,740          | -              |
| UCD - NASC Conference               | 1,000          | -              |
| Pobal                               | 30,744         | -              |
| GFM Regularisation                  | 12,800         | -              |
| SSGT Project                        | 1,400          | -              |
| The Franklin Forum                  | 50,243         | -              |
| EU Passworld                        | 48,671         | -              |
| Other non-grant based income        | 52,830         | 24,400         |
|                                     | <u>985,131</u> | <u>665,616</u> |

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

**6. Operating surplus/(deficit)**

Operating surplus/(deficit) is stated after charging/(crediting):

|  | <b>2022</b> | 2021  |
|--|-------------|-------|
|  | €           | €     |
| Depreciation of tangible assets                        | 5,950       | 5,729 |
| Fees payable for the audit of the financial statements | 2,423       | 2,423 |
|  | 2,423       | 2,423 |

**7. Staff costs**

The average number of persons employed by the company, shown as an unrestricted outgoing resource, during the financial year, including the directors, was as follows:

|                | <b>2022</b>   | 2021   |
|----------------|---------------|--------|
|                | <b>Number</b> | Number |
| Administrative | 18            | 16     |
|                | 18            | 16     |

The aggregate payroll costs incurred during the financial year were:

|                        | <b>2022</b> | 2021    |
|------------------------|-------------|---------|
|                        | €           | €       |
| Wages and salaries     | 307,638     | 290,732 |
| Social insurance costs | 32,959      | 39,067  |
|                        | 340,597     | 329,799 |

No Board members or Trustees received any remuneration during the year

The number of persons in receipt of employment benefits in excess of €60,000 are detailed below:

|                             | <b>2022</b>   | 2021   |
|-----------------------------|---------------|--------|
|                             | <b>number</b> | number |
| Between €60,000 and €70,000 | 1             | 1      |

All staff costs have been expensed to the Statement of Financial Activities

**8. Other interest receivable and similar income**

|                                       | <b>2022</b> | 2021 |
|---------------------------------------|-------------|------|
|                                       | €           | €    |
| Interest on cash and cash equivalents | -           | 4    |
|                                       | -           | 4    |

**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

**9. Appropriations of the reserve funds**

|   | <b>2022</b>    | <b>2021</b>   |
|---|----------------|---------------|
|   | €              | €             |
| At the start of the financial year (as previously stated) | 95,834         | 85,266        |
| Surplus/(deficit) for the financial year                  | 5,762          | 10,568        |
| <b>At the end of the financial year</b>                   | <u>101,596</u> | <u>95,834</u> |

**10. Tangible assets**

|                                  | Computers &<br>IT equipment | Fixtures,<br>fittings and<br>equipment | <b>Total</b>  |
|----------------------------------|-----------------------------|--|---------------|
|                                  | €                           | €                                      | €             |
| <b>Cost</b>                      |                             |  |               |
| At 1 January 2022                | 39,298                      | 35,519                                 | 74,817        |
| Additions                        | 1,447                       | -                                      | 1,447         |
| <b>At 31 December 2022</b>       | <u>40,745</u>               | <u>35,519</u>                          | <u>76,264</u> |
| <b>Depreciation</b>              |                             |  |               |
| At 1 January 2022                | 20,941                      | 33,766                                 | 54,707        |
| Charge for the<br>financial year | 5,581                       | 369                                    | 5,950         |
| <b>At 31 December 2022</b>       | <u>26,522</u>               | <u>34,135</u>                          | <u>60,657</u> |
| <b>Carrying amount</b>           |                             |  |               |
| <b>At 31 December 2022</b>       | <u>14,223</u>               | <u>1,384</u>                           | <u>15,607</u> |
| At 31 December 2021              | <u>18,357</u>               | <u>1,753</u>                           | <u>20,110</u> |

**11. Cash and cash equivalents**

|                          | <b>2022</b>      | <b>2021</b>    |
|--------------------------|------------------|----------------|
|                          | €                | €              |
| Cash at bank and in hand | <u>1,102,915</u> | <u>703,661</u> |

**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

**12. Creditors: amounts falling due within one year**

|   | <b>2022</b> | 2021   |
|---|-------------|--------|
|   | €           | €      |
| Amounts owed to credit institutions     | 2,533       | 1,185  |
| Tax and social insurance:               |             |        |
| PAYE and social welfare                 | 16,331      | 12,024 |
| Accruals                                | 13,165      | 9,959  |
| Government grants - capital unamortised | 12,483      | 16,645 |
|   | 44,512      | 39,813 |

**13. Grants and State Funding**

|                 | <b>2022</b> | 2021    |
|-----------------|-------------|---------|
|                 | €           | €       |
| Deferred grants | 972,414     | 588,124 |
|                 | 972,414     | 588,124 |

|  | <b>2022</b> | 2021    |
|--|-------------|---------|
|  | €           | €       |
| Cork City Council  | -           | 9,259   |
| Tomar Trust - Project Funds                                    | 51,441      | 21,255  |
| Tomar Trust Operational Grant                                  | -           | 24,531  |
| Health Services Executive                                      | 240,378     | 125,177 |
| Dept of Justice  | 7,997       | 7,997   |
| Dept of Children, Equality, Disability, Intergration and Youth | 74,194      | 174,459 |
| Euorpean Union - AMIF  | 142,273     | -       |
| Gateways Project   | 38,392      | 32,886  |
| Community Foundation   | 37,324      | 1,414   |
| Connect  | 111,776     | 99,936  |
| The Ireland Fund   | 28,343      | 11,618  |
| The One Foundation   | 98,415      | 5,601   |
| Cork ETB   | 152         | 152     |
| Irish Human Rights and Equality Commission                     | -           | 6,900   |
| Tusla  | 4,000       | -       |
| Pobal  | 12,970      | -       |
| Afghan Supports  | 107         | 13,300  |
| Missionaries of the Sacred Heart                               | 45,260      | -       |
| The Franklin Education Forum                                   | 1,215       | -       |
| Cork City Partnership  | 9,613       | -       |
| Private Philanthropic Donation                                 | 12,000      | -       |
| Misc Restricted Income Deferred                                | 10,623      | 20,881  |
| Unrestricted Income Deferred                                   | 45,941      | 32,758  |
|  | 972,414     | 588,124 |

**Nasc The Migrant and Refugee Rights Centre**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

**14. Government & other grants**

The amounts recognised in the financial statements for government grants are as follows:

|  | 2022           | 2021           |
|--|----------------|----------------|
|  | €              | €              |
| Recognised in creditors:                       |                |                |
| Deferred government grants due within one year | 12,483         | 16,645         |
| Deferred government grants                     | 972,414        | 588,124        |
|  | <u>984,897</u> | <u>604,769</u> |

**15. 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.

**16. Analysis of changes in Cash equivalents and debt**

|                           | At 1 January<br>2022 | Cash flows     | At 31<br>December<br>2022 |
|---------------------------|----------------------|----------------|---------------------------|
|                           | €                    | €              | €                         |
| Cash and cash equivalents | <u>703,661</u>       | <u>399,254</u> | <u>1,102,915</u>          |

**17. Related party transactions**

During the year there were no Related Party Transactions of a material nature

**18. Approval of financial statements**

The board of directors approved these financial statements for issue on 17 April 2023.

**Nasc The Migrant and Refugee Rights Centre  
(A Company Limited by Guarantee and not having Share Capital)**

**The following pages do not form part of the statutory accounts.**

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 1

|                            |   |
|----------------------------|---|
| Agency                     | Integration Funds Unit  |
| Sponsoring Government Dept | Department of Children, Equality, Disability, Integration and Youth   |
| Grant Programme            | National Integration funding Programme 2020   |
| Purpose of the Grant       |   |
|                            | <ul style="list-style-type: none"><li>- Pay and general administration</li><li>- Service provision / charitable activity</li><li>- Specified others, including such expenditure as advertising, consultancy</li></ul> |

|   |         |
|---|---------|
| - Total Grant   | €74,876 |
| - Grant taken to income in the period                 | €25,113 |
| - The Cash received in the period                     | €22,463 |
| - Any grant amounts deferred or due at the period end | €16,682 |

|                    |   |
|--------------------|---|
| Expenditure        | €50,707                                     |
| Term               | Expires 31/12/2023                          |
| Received year end  | 31-Dec-2020                                 |
| Capital Grant      | Nil   |
| Restriction on use | Support for staff wages and operating costs |
| Tax Clearance      | Yes/No                                      |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
| - Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| - Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |



Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 3

|                            |   |
|----------------------------|---|
| Agency                     | EU Funds Unit   |
| Sponsoring Government Dept | Department of Children, Equality, Disability, Integration and Youth   |
| Grant Programme            | Asylum Migration and Integration Fund   |
| Purpose of the Grant       |   |
|                            | <ul style="list-style-type: none"><li>- Pay and general administration</li><li>- Service provision / charitable activity</li><li>- Specified others, including such expenditure as advertising, consultancy</li></ul> |

|                    |  |
|--------------------|--|
| Total Grant        | €246,823   |
|                    | <ul style="list-style-type: none"><li>- Grant taken to income in the period €84,864</li><li>- The Cash received in the period €0</li><li>- Any grant amounts deferred or due at the period end -€16396</li></ul> |
| Expenditure        | €212,259   |
| Term               | Expires 31/12/2022   |
| Received year end  | 31-Dec-2019  |
| Capital Grant      | Nil  |
| Restriction on use | Support for staff wages and operating costs  |
| Tax Clearance      | Yes/No   |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|           |  |
|-----------|--|
| Employees | No of Employees 18   |
|           | <ul style="list-style-type: none"><li>- Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards.</li></ul> |
|           | <ul style="list-style-type: none"><li>- Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer</li></ul>                              |
|           | <ul style="list-style-type: none"><li>Band €60,000 - €70,000 = 1</li><li>Band €70,000 - €80,000 = 0</li><li>€0</li></ul>   |

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 3

|  |   |
|--|---|
| Agency   | EU Funds Unit                               |
| Sponsoring Government Dept   | N/A   |
| Grant Programme  | Asylum Migration and Integration Fund       |
| Purpose of the Grant   |   |
| - Pay and general administration   |   |
| - Service provision / charitable activity                                  |   |
| - Specified others, including such expenditure as advertising, consultancy |   |
| Total Grant  | €200,000                                    |
| - Grant taken to income in the period                                      | €48,671                                     |
| - The Cash received in the period  | €190,944                                    |
| - Any grant amounts deferred or due at the period end                      | €142,273                                    |
| Expenditure  | €48,671                                     |
| Term   | Expires 31/12/2024                          |
| Received year end  | 31-Dec-2012                                 |
| Capital Grant  | Nil   |
| Restriction on use   | Support for staff wages and operating costs |
| Tax Clearance  | Yes/No                                      |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
| - Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| - Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 1

Agency

Sponsoring Government Dept Department of Children, Equality, Disability, Integration and Youth

Grant Programme Irish Refugee Protection Programme (A2)

Purpose of the Grant

- Pay and general administration
- Service provision / charitable activity
- Specified others, including such expenditure as advertising, consultancy

|   |   |
|---|---|
| Total Grant   | €110,000                                    |
| - Grant taken to income in the period                 | €69,296                                     |
| - The Cash received in the period                     | €0  |
| - Any grant amounts deferred or due at the period end | -€15,819                                    |
| Expenditure   | €103819                                     |
| Term  | Expires 31/12/2022                          |
| Received year end                                     | 31-Dec-2020                                 |
| Capital Grant   | Nil   |
| Restriction on use                                    | Support for staff wages and operating costs |
| Tax Clearance   | Yes/No                                      |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

| Employees  | No of Employees  |
|--|--|
| - Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| - Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 2

Agency

Sponsoring Government Dept Department of Children, Equality, Disability, Integration and Youth

Grant Programme Irish Refugee Protection Programme (A5)

Purpose of the Grant

- Pay and general administration
- Service provision / charitable activity
- Specified others, including such expenditure as advertising, consultancy

|   |   |
|---|---|
| Total Grant   | €110,000                                    |
| - Grant taken to income in the period                 | €66,296                                     |
| - The Cash received in the period                     | €0  |
| - Any grant amounts deferred or due at the period end | -€24,275                                    |
| Expenditure   | €112,275                                    |
| Term  | Expires 31/12/2022                          |
| Received year end                                     | 31-Dec-2020                                 |
| Capital Grant   | Nil   |
| Restriction on use                                    | Support for staff wages and operating costs |
| Tax Clearance   | Yes/No                                      |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
| - Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| - Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 3

|                            |   |
|----------------------------|---|
| Agency                     | EU Funds Unit   |
| Sponsoring Government Dept | Department of Children, Equality, Disability, Integration and Youth   |
| Grant Programme            | Asylum Migration and Integration Fund   |
| Purpose of the Grant       |   |
|                            | <ul style="list-style-type: none"><li>- Pay and general administration</li><li>- Service provision / charitable activity</li><li>- Specified others, including such expenditure as advertising, consultancy</li></ul> |

|                    |  |
|--------------------|--|
| Total Grant        | €58,227  |
|                    | <ul style="list-style-type: none"><li>- Grant taken to income in the period €9,332</li><li>- The Cash received in the period €52,004</li><li>- Any grant amounts deferred or due at the period end €42,672</li></ul> |
| Expenditure        | €9,332   |
| Term               | Expires 30/06/2023   |
| Received year end  | 31-Dec-2022  |
| Capital Grant      | Nil  |
| Restriction on use | Support for staff wages and operating costs  |
| Tax Clearance      | Yes/No   |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|           |  |
|-----------|--|
| Employees | No of Employees 18   |
|           | <ul style="list-style-type: none"><li>- Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards.</li><li>- Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer</li></ul> |
|           | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0<br>€0   |

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 1

Agency

Sponsoring Government Dept Department of Children, Equality, Disability, Integration and Youth

Grant Programme Irish Refugee Protection Programme (A2)

Purpose of the Grant

- Pay and general administration
- Service provision / charitable activity
- Specified others, including such expenditure as advertising, consultancy

|   |   |
|---|---|
| Total Grant   | €56,712                                     |
| - Grant taken to income in the period                 | €0  |
| - The Cash received in the period                     | €28,356                                     |
| - Any grant amounts deferred or due at the period end | €28,356                                     |
| Expenditure   | €0  |
| Term  | Expires 31/12/2023                          |
| Received year end                                     | 31-Dec-2022                                 |
| Capital Grant   | Nil   |
| Restriction on use                                    | Support for staff wages and operating costs |
| Tax Clearance   | Yes/No                                      |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

Employees No of Employees 18

- Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. Band €60,000 - €70,000 = 1 Band €70,000 - €80,000 = 0
- Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer) €0

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 2

Agency

Sponsoring Government Dept Department of Children, Equality, Disability, Integration and Youth

Grant Programme Irish Refugee Protection Programme (A5)

Purpose of the Grant

- Pay and general administration
- Service provision / charitable activity
- Specified others, including such expenditure as advertising, consultancy

|   |         |
|---|---------|
| - Total Grant   | €56,712 |
| - Grant taken to income in the period                 | €0      |
| - The Cash received in the period                     | €28,356 |
| - Any grant amounts deferred or due at the period end | €28,356 |

Expenditure €0

Term Expires 31/12/2023

Received year end 31-Dec-2022

Capital Grant Nil

Restriction on use Support for staff wages and operating costs

Tax Clearance Yes/No

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

Employees . No of Employees 18

- Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. Band €60,000 - €70,000 = 1 Band €70,000 - €80,000 = 0
- Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer) €0

Nasc, Migrant and Refugee Rights Centre  
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 3

|                            |   |
|----------------------------|---|
| Agency                     | Department of Children, Equality, Disability, Integration and Youth   |
| Sponsoring Government Dept | Department of Children, Equality, Disability, Integration and Youth   |
| Grant Programme            |   |
| Purpose of the Grant       |   |
|                            | <ul style="list-style-type: none"> <li>- Pay and general administration</li> <li>- Service provision / charitable activity</li> <li>- Specified others, including such expenditure as advertising, consultancy</li> </ul> |

|   |   |
|---|---|
| Total Grant   | €44,775                                     |
| - Grant taken to income in the period                 | €14,589                                     |
| - The Cash received in the period                     | €44,775                                     |
| - Any grant amounts deferred or due at the period end | €30,186                                     |
| Expenditure   | €14,589                                     |
| Term  | Expires 31/07/2023                          |
| Received year end                                     | 31-Dec-2022                                 |
| Capital Grant   | Nil   |
| Restriction on use                                    | Support for staff wages and operating costs |
| Tax Clearance   | Yes/No                                      |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
| - Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| - Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |



Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 5

|   |   |
|---|---|
| Agency  | HSE / Cork Kerry Community Health           |
| Sponsoring Government Dept                            | Dept of Health                              |
| Grant Programme                                       | HSE Hosting – Refugee Supports              |
| Purpose of the Grant                                  |   |
| – Pay and general administration                      |   |
| – Hosting a Refugee Worker for HSE                    |   |
| Total Grant   | €50,000                                     |
| - Grant taken to income in the period                 | €0  |
| - The Cash received in the period                     | €50,000                                     |
| - Any grant amounts deferred or due at the period end | €50,000                                     |
| Expenditure   | €0  |
| Term  | Expires 31/12/2023                          |
| Received year end                                     | 31-Dec-2022                                 |
| Capital Grant   | Nil   |
| Restriction on use                                    | Support for staff wages and operating costs |
| Tax Clearance   | Yes/No                                      |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
| - Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| - Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 5

Agency HSE / Cork Kerry Community Health

Sponsoring Government Dept Dept of Health

Grant Programme HSE Hosting – Refugee Supports

Purpose of the Grant

- Pay and general administration
- Hosting a Refugee Worker for HSE

Total Grant €227,497

- Grant taken to income in the period €61,735
- The Cash received in the period €37,746
- Any grant amounts deferred or due at the period end €9,584

Expenditure €217,913

Term Expires 31/12/2022

Received year end 31-Dec-2018

Capital Grant Nil

Restriction on use Support for staff wages and operating costs

Tax Clearance Yes/No

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

Employees No of Employees 18

- Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. Band €60,000 - €70,000 = 1 Band €70,000 - €80,000 = 0
- Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer) €0

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 1

|                            |  |
|----------------------------|--|
| Agency                     | HSE / Cork Kerry Community Health  |
| Sponsoring Government Dept | Dept of Health   |
| Grant Programme            | Funds for Sanctuary Project  |
| Purpose of the Grant       |  |
|                            | <ul style="list-style-type: none"><li>- Service provision / charitable activity</li><li>- Specified others, including such expenditure as advertising, consultancy</li></ul> |

|                    |  |
|--------------------|--|
| Total Grant        | €5,000   |
|                    | <ul style="list-style-type: none"><li>- Grant taken to income in the period €2,244</li><li>- The Cash received in the period €5,000</li><li>- Any grant amounts deferred or due at the period end €2,786</li></ul> |
| Expenditure        | €2,244   |
| Term               | Expires 31/12/2023   |
| Received year end  | 31-Dec-2021  |
| Capital Grant      | Nil  |
| Restriction on use | Support for Sanctuary costs  |
| Tax Clearance      | Yes/No   |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|           |  |
|-----------|--|
| Employees | No of Employees 18   |
|           | <ul style="list-style-type: none"><li>- Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. Band €60,000 - €70,000 = 1 Band €70,000 - €80,000 = 0</li><li>- Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer) €0</li></ul> |

Nasc, Migrant and Refugee Rights Centre  
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 1

|   |   |
|---|---|
| Agency  | HSE / Cork Kerry Community Health           |
| Sponsoring Government Dept                            | Dept of Health                              |
| Grant Programme                                       | HSE Core Bridging Fund                      |
| Purpose of the Grant                                  |   |
| - Pay and general administration                      |   |
| - Hosting a Refugee Worker for HSE                    |   |
| Total Grant   | €17,000                                     |
| - Grant taken to income in the period                 | €3,818                                      |
| - The Cash received in the period                     | €17,000                                     |
| - Any grant amounts deferred or due at the period end | €13,182                                     |
| Expenditure   | €3,818                                      |
| Term  | Expires 31/12/2023                          |
| Received year end                                     | 31-Dec-2022                                 |
| Capital Grant   | Nil   |
| Restriction on use                                    | Support for staff wages and operating costs |
| Tax Clearance   | Yes/No                                      |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
| - Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| - Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |

Nasc, Migrant and Refugee Rights Centre  
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 1

|   |                                     |
|---|-------------------------------------|
| Agency  | HSE / Cork Kerry Community Health   |
| Sponsoring Government Dept  | Dept of Health                      |
| Grant Programme   | HSE – Project Psychologist          |
| Purpose of the Grant  |                                     |
| – Pay and general administration  |                                     |
| – Hosting a Psychologist Project for HSE  |                                     |
| Total Grant   | €12,000                             |
| - Grant taken to income in the period   | €2,397                              |
| - The Cash received in the period   | €0                                  |
| - Any grant amounts deferred or due at the period end   | €9,603                              |
| Expenditure   | €2,397                              |
| Term  | Expires 31/12/2023                  |
| Received year end   | 31-Dec-2021                         |
| Capital Grant   | Nil                                 |
| Restriction on use  | Support for project and admin costs |
| Tax Clearance   | Yes/No                              |
| Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" |                                     |

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
| - Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| - Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |

Nasc, Migrant and Refugee Rights Centre  
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 1

|                            |                               |
|----------------------------|-------------------------------|
| Agency                     | Tusla Child and Family Agency |
| Sponsoring Government Dept | Department of Health          |
| Grant Programme            | Section 56                    |

Purpose of the Grant

- Pay and general administration
- Service provision / charitable activity
- Specified others, including such expenditure as advertising, consultancy

|             |         |
|-------------|---------|
| Total Grant | €10,400 |
|-------------|---------|

- |   |         |
|---|---------|
| - Grant taken to income in the period                 | €6,400  |
| - The Cash received in the period                     | €10,400 |
| - Any grant amounts deferred or due at the period end | €4,000  |

|             |        |
|-------------|--------|
| Expenditure | €6,400 |
|-------------|--------|

|      |                    |
|------|--------------------|
| Term | Expires 31/12/2022 |
|------|--------------------|

|                   |             |
|-------------------|-------------|
| Received year end | 31-Dec-2021 |
|-------------------|-------------|

|               |     |
|---------------|-----|
| Capital Grant | Nil |
|---------------|-----|

|                    |                         |
|--------------------|-------------------------|
| Restriction on use | Support for staff wages |
|--------------------|-------------------------|

|               |        |
|---------------|--------|
| Tax Clearance | Yes/No |
|---------------|--------|

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
| - Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| - Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |

Nasc, Migrant and Refugee Rights Centre  
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements  
For the year ended 31 December 2022

**Grant 1**

|                            |   |
|----------------------------|---|
| Agency                     | Pobal   |
| Sponsoring Government Dept | Exchequer Funds   |
| Grant Programme            | Scheme to Support National Organisations  |
| Purpose of the Grant       |   |
|                            | <ul style="list-style-type: none"> <li>- Pay and general administration</li> <li>- Service provision / charitable activity</li> <li>- Specified others, including such expenditure as advertising, consultancy</li> </ul> |

|   |   |
|---|---|
| Total Grant   | €243,985                                    |
| - Grant taken to income in the period                 | €30,744                                     |
| - The Cash received in the period                     | €43,714                                     |
| - Any grant amounts deferred or due at the period end | €12,970                                     |
| Expenditure   | €30,744                                     |
| Term  | Expires 30/6/2025                           |
| Received year end                                     | 31-Dec-2022                                 |
| Capital Grant   | Nil   |
| Restriction on use                                    | Support for staff wages and operating costs |
| Tax Clearance   | Yes/No                                      |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
| - Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| - Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 1

Agency The Community Foundation of Ireland

Sponsoring Government Dept NA

Grant Programme The Toy Show Appeal

Purpose of the Grant

- Pay and general administration
- Service provision / charitable activity
- Specified others, including such expenditure as advertising, consultancy

Total Grant €70,000

- Grant taken to income in the period €24,355
- The Cash received in the period €70,000
- Any grant amounts deferred or due at the period end €45,645

Expenditure €24,355

Term Expires 30/07/2023

Received year end 31-Dec-2022

Capital Grant Nil

Restriction on use Support for staff wages and operating costs

Tax Clearance Yes/No

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

Employees No of Employees 18

- Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. Band €60,000 - €70,000 = 1  
Band €70,000 - €80,000 = 0
- Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer) €0



Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 1

|                            |   |
|----------------------------|---|
| Agency                     | EU Funds Dept   |
| Sponsoring Government Dept | Dept of Children, Equality, Integration,<br>Disability and Youth  |
| Grant Programme            | Asylum, Migration and Integration Fund  |
| Purpose of the Grant       |   |
|                            | <ul style="list-style-type: none"><li>- Pay and general administration</li><li>- Service provision / charitable activity</li><li>- Specified others, including such expenditure as advertising, consultancy</li></ul> |
| Total Grant                | €50,000   |
|                            | <ul style="list-style-type: none"><li>- Grant taken to income in the period €180</li><li>- The Cash received in the period €50,000</li><li>- Any grant amounts deferred or due at the period end €49,820</li></ul>    |
| Expenditure                | €180  |
| Term                       | Expires 30/9/2022   |
| Received year end          | 31-Dec-2022   |
| Capital Grant              | Nil   |
| Restriction on use         | Support for staff wages and operating costs   |
| Tax Clearance              | Yes/No  |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
|  |  |
| <ul style="list-style-type: none"><li>- Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards.</li></ul> | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| <ul style="list-style-type: none"><li>- Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer</li></ul>                              | €0   |

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 1

|                            |   |
|----------------------------|---|
| Agency                     | EU Funds Dept   |
| Sponsoring Government Dept | Dept of Children, Equality, Integration, Disability and Youth   |
| Grant Programme            | Asylum, Migration and Integration Fund  |
| Purpose of the Grant       |   |
|                            | <ul style="list-style-type: none"><li>- Pay and general administration</li><li>- Service provision / charitable activity</li><li>- Specified others, including such expenditure as advertising, consultancy</li></ul> |
| Total Grant                | €50,000   |
|                            | <ul style="list-style-type: none"><li>- Grant taken to income in the period €180</li><li>- The Cash received in the period €50,000</li><li>- Any grant amounts deferred or due at the period end €49,820</li></ul>    |
| Expenditure                | €180  |
| Term                       | Expires 30/9/2022   |
| Received year end          | 31-Dec-2022   |
| Capital Grant              | Nil   |
| Restriction on use         | Support for staff wages and operating costs   |
| Tax Clearance              | Yes/No  |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18   |
|  |  |
| <ul style="list-style-type: none"><li>- Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards.</li><li>- Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer</li></ul> | <ul style="list-style-type: none"><li>Band €60,000 - €70,000 = 1</li><li>Band €70,000 - €80,000 = 0</li><li>€0</li></ul> |

Nasc, Migrant and Refugee Rights Centre  
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements  
For the year ended 31 December 2022

**Grant 1**

|   |   |
|---|---|
| Agency  | HSE / Cork Kerry Community Health           |
| Sponsoring Government Dept                            | Dept of Health                              |
| Grant Programme                                       | HSE Ukraine Supports                        |
| Purpose of the Grant                                  |   |
| – Pay and general administration                      |   |
| – Hosting a Refugee Worker for HSE                    |   |
| Total Grant   | €116,868                                    |
| – Grant taken to income in the period                 | €27,373                                     |
| – The Cash received in the period                     | €116,686                                    |
| – Any grant amounts deferred or due at the period end | €89,495                                     |
| Expenditure   | €27,373                                     |
| Term  | Expires 31/12/2023                          |
| Received year end                                     | 31-Dec-2022                                 |
| Capital Grant   | Nil   |
| Restriction on use                                    | Support for staff wages and operating costs |
| Tax Clearance   | Yes/No                                      |

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
| – Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| – Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |

Nasc, Migrant and Refugee Rights Centre  
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 1

|   |   |
|---|---|
| Agency  | HSE / Cork Kerry Community Health           |
| Sponsoring Government Dept  | Dept of Health                              |
| Grant Programme   | HSE Hosting – Refugee Supports              |
| Purpose of the Grant  |   |
| – Pay and general administration  |   |
| – Hosting a Refugee Worker for HSE  |   |
| Total Grant   | €55,151                                     |
| – Grant taken to income in the period   | €15,777                                     |
| – The Cash received in the period   | €20,151                                     |
| – Any grant amounts deferred or due at the period end   | €39,374                                     |
| Expenditure   | €15,777                                     |
| Term  | Expires 31/12/2023                          |
| Received year end   | 31-Dec-2021                                 |
| Capital Grant   | Nil   |
| Restriction on use  | Support for staff wages and operating costs |
| Tax Clearance   | Yes/No                                      |
| Compliant with relevant Circulars, including Circular 44/2006, “Tax Clearance Procedures Grants, Subsidies and Similar Type Payments” |   |

**Additional information to the Standard Employee Note in AFS**

|  |  |
|--|--|
| Employees  | No of Employees 18                                       |
| – Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. | Band €60,000 - €70,000 = 1<br>Band €70,000 - €80,000 = 0 |
| – Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer                              | €0   |

Nasc, Migrant and Refugee Rights Centre

(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements

For the year ended 31 December 2022

Grant 2

Agency HSE/ Cork Kerry Community Health

Sponsoring Government Dept Department of Health

Grant Programme Section 39

Purpose of the Grant

- Pay and general administration
- Service provision / charitable activity
- Specified others, including such expenditure as advertising, consultancy

Total Grant €40,000

- Grant taken to income in the period €12,578
- The Cash received in the period €40,000
- Any grant amounts deferred or due at the period end €26,354

Expenditure €13,645

Term Expires 31/12/2023

Received year end 31-Dec-2022

Capital Grant Nil

Restriction on use Support for staff wages and operating costs

Tax Clearance Yes/No

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

**Additional information to the Standard Employee Note in AFS**

Employees No of Employees 18

- Number of Employees whose Total employee benefits (excluding employer Pension costs) for the period fall Within each band of €10,000 from €60,000 upwards. Band €60,000 - €70,000 = 1 Band €70,000 - €80,000 = 0
- Overall figure for total employer pension Contributions. (This applies even if Salaries are not being funded by the Exchequer) €0