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 2023

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 and other information

Directors / Trustees	Dr Amanullah De Sondy Finola McCarthy Claire Cumiskey Dr Ruth Hally (Joined 16/01/2023) Dr Sahar Ahmed (Joined 16/01/2023) Siobhan Kangataran (Joined 16/01/2023) Padraig Coffey (Joined 16/01/2023) Shelia McGovern (Retired 08/05/2023) John Dennehy (Retired 08/05/2023) Keith Gill (Joined 17/07/2023) Anita Ghafoor Butt (Resigned 17/11/2023)
Chairperson	Claire Cumiskey (Appointed 08/05/2023) Shelia McGovern (Retired 08/05/2023)
Secretary	Finola McCarthy
Company number	335227
Charity number	CHY 13752
Charities Regulatory Authority number	20043612
Registered office & Principal address	Cork & Ross Family Centre 34 Paul Street Cork T12 W14H
Auditor	Gordon, Lane & Co. Hanover House 85-89 South Main Street Cork

Directors and other information (continued)

Bankers	Allied Irish Bank Western Road Cork
Solicitors	Noonan, Lenehan, Carroll, Coffey LLP Solicitors 54 North Main Street Cork

Directors / Trustees report

The directors present their report and financial statements for the year ended 31 December 2023. 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 (Nasc) present a summary of its purpose, governance, activities, achievements and finances for the year 2023.

Structure, Governance and Management

Nasc, the Migrant and Refugee Rights Centre is a Company Limited by Guarantee and a registered charity. This report and results are presented in a form which complied both with the requirements of the Companies Act 2014, and also with the 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), Charities SORP (FRS102).

Legal Status

This Company is a Company Limited by Guarantee and does not have a share capital. The objects of the Company are charitable in nature and it has established charitable status (CHY13752) and is registered with the Charities Regulatory Authority (Registration No. 20043612).

Changes to the Board of Directors

The Board of Directors underwent significant changes in 2023. We'd like to thank Sheila McGovern who served as Chairperson between 2022 and 2023 and was a member of Nasc's HR sub-committee. Sheila retired in May 2023 at the end of her tenure. John Dennehy likewise retired after five years of service and we'd like to thank him for his dedicated service and his contribution to the Finance sub-committee. We would also like to thank Anita Ghafoor Butt who stepped down in November 2023.

We were delighted to welcome new members to the Board, namely Dr Ruth Hally, Dr Sahar Ahmad, Siobhan Kangataran, Padraig Coffey and Keith Gill.

Organisation and Governance

The Company is compliant with all provisions of the Charities Governance Code issues by the Charities Regulator.

The Company is governed by a Board of voluntary non-executive directors. The directors who served during the year did not have a beneficial interest in the company. All directors serve in a voluntary capacity. In accordance with their voluntary status and in line with the governing documents, none of our Board members receive remuneration for services offered to Nasc, the Migrant and Refugee Rights Centre. Members of the Board may serve a maximum term of five years. This Board rotation ensures that new members are introduced to provide fresh perspective and skills to the Board.

The CEO, Fiona Hurley, reports to the Board of Directors and is employed to manage the Company's affairs.

Strategic Plan, Mission and Objectives

Nasc published its Strategic Plan for 2022 – 2025 in September 2022. The plan is available to download from Nasc's website 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.

Board Meeting Dates and Attendance by Board Members

The directors who served throughout the year were:

Dr Sahar Ahmed (Joined 16/01/2023)
Claire Cumiskey
Padraig Coffey (Joined 16/01/2023)
Dr Amanullah De Sondy
Dr Ruth Hally (Joined 16/01/2023)
Siobhan Kangataran (Joined 16/01/2023)
Finola McCarthy (Secretary)
Keith Gill (17/07/2023)

Sheila McGovern (Retired 08/05/2023
John Dennehy (Retired 08/05/2023)
Anita Ghafoor Butt (Resigned 17/11/2023

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.
All Board meetings outlined below were attended by Fiona Hurley, Chief Executive Officer.

Board Member	16th Jan	10th Mar	17th April (AGM)	08th May	17th July	25th Sept	12th Oct	20th Nov
Dr Sahar Ahmed (Joined 16/01/2023)	✓	✓	✓	X	✓	✓	✓	X
Claire Cumiskey	✓	X	✓	✓	✓	✓	✓	✓
Padraig Coffey (Joined 16/01/2023)	✓	✓	✓	X	✓	X	✓	✓
Dr Amanullah De Sondy	✓	✓	✓	✓	✓	✓	✓	✓
Dr Ruth Hally (Joined 16/01/2023)	✓	✓	✓	✓	X	✓	✓	X
Siobhan Kangataran (Joined 16/01/2023)	✓	✓	✓	✓	✓	X	✓	✓
Finola McCarthy	X	✓	✓	✓	X	X	✓	✓
Keith Gill (Joined 17/07/2023)	n/a	n/a	n/a	n/a	✓	✓	✓	✓
Sheila McGovern (Resigned 08/05/2023)	✓	✓	✓	✓	n/a	n/a	n/a	n/a
John Dennehy (Resigned 08/05/2023)	X	✓	X	✓	n/a	n/a	n/a	n/a
Anita Ghafoor Butt (Resigned 17/11/2023)	X	✓	X	X	X	X	X	n/a

Overview of Activities in 2023

On behalf of the Board of Nasc, the Migrant and Refugee Rights Centre, I am privileged to present the annual report for the year 2023, a year marked by significant developments in Ireland's immigration and asylum landscape. Against the backdrop of increasing numbers seeking safety within our borders, our charity remained steadfast in its commitment to extending support and vital services to migrants, refugees and asylum seekers who call Ireland home.

As Chairperson of the Board of Trustees, I am deeply grateful for the unwavering dedication and tireless efforts of our remarkable staff and volunteers who have tirelessly worked to uphold our mission and values. Our vision of creating an equal and inclusive Ireland that recognises the rights of all refugees is exemplified by the collaborative efforts of our team and the unwavering support of all of our service users.

As we reflect on Nasc's achievements and milestones in 2023, I extend my heartfelt gratitude to our dedicated staff, volunteers, and supporters whose unwavering commitment and compassion have made our successes possible. Together, we have made a tangible difference in the lives of those we serve, and I am immensely proud of the impact we have collectively achieved. We were delighted to see a recognition of this work by representing Cork City at the IPB Pride of Place 2023 awards.

On an international stage, it was an enormous privilege to welcome delegates from across the world to the Working Group on Resettlement in Cork and to co-chair a global gathering of refugees, refugee-led organisations, NGOs, INGOS and States at the Annual Tripartite Consultations on Resettlement in Geneva in June 2023. We are also very proud of the pledges we have made under the Global Compact for Refugees to support family reunification as well as the growth of community sponsorship and education pathways in Ireland.

I would also like to extend our deepest appreciation to our generous funders whose financial support has enabled us to continue our vital work. Through innovative programmes, strengthened partnerships, and sustained advocacy efforts, we will continue to uphold our mission and make a meaningful impact on the lives of those we serve.

As we reflect on the past year, we must also acknowledge the challenges that lie ahead. Looking forward to the coming year, Nasc is committed to meeting the obstacles that lie ahead and continuing to leverage opportunities so we can better serve our community.

Claire Cumiskey

Chairperson of the Board of Directors

Introduction

Throughout 2023 Nasc faced a high demand for our services, reflecting the pressing and complex needs of individuals and families within our community. The demand for our services is reflective of the high number of people who came to Ireland to Ireland to seek safety as an asylum seeker, programme refugee or beneficiary of temporary protection as well as the those immigrating to Ireland for work, study or family reasons. In 2023, over 13,000 people sought asylum in Ireland while the cumulative figure of those fleeing the war in Ukraine since 2022 reached 100,000.

We are grateful to our dedicated staff team for who have been unwavering in their commitment and resilience throughout the year. We also extend our heartfelt appreciation to the following staff members who departed during the year. We wish them all the best in their future endeavours. Additionally, we warmly welcome our new staff members including who have joined our team, bringing fresh perspectives and expertise to further strengthen our team.

Advocacy and Information Service

The Advocacy and Information team in 2023 consisted of Brian Collins, Natalia McDonald, Giulia Dedej (joined 31st July 2023) and Linda Pentony (departed June 2023). We'd also like to thank Phephelaphi Tshabangu and Sarah Challoner.

We would like to acknowledge and thank the following funders who made this work possible: the Asylum Migration and Integration Fund – administered by the Department of Children, Equality, Disability and Youth, the National Integration Fund - administered by the Department of Children, Equality, Disability and Youth, the SSNO administered by POBAL and the Health Service Executive. We are also deeply grateful to philanthropic partners including The Ireland Funds, Tomar Trust and One Foundation.

The Advocacy and Information Service had 3,944 interactions with service users throughout the year. Service users came from over 100 nationalities, further showing the diversity of migrant and refugee communities in Ireland.

Queries in relation to different types of family unity continued to be the most common query to the service, followed closely by queries relating to citizenship and naturalisation. Refugee family reunification was an extremely high priority for our service given the continuing instability across the globe. The Advocacy and Information team helped to reunite refugee families from Afghanistan, Cote D'Ivoire, Democratic Republic of Congo, Eritrea, Nigeria, Sudan, Syria, Yemen and Zimbabwe. A Department of Justice policy change in 2023, saw family reunification grants being issued to refugees who remained in direct provision or emergency accommodation. While removal of this delay was welcome, it has posed new challenges in ensuring access to accommodation for newly arriving families particularly given the ongoing housing shortages across Ireland.

The naturalisation application process saw a number of changes in 2023, most significantly moving to an online application process in October 2023. While the efficiencies that should come about from online applications are to be welcomed, it has resulted in many of our service users who are not digitally literate needing additional supports in navigating the online system and uploading supporting documents. We remain conscious of how our service is essential in bridging the digital divide as it is likely that more immigration applications will move online in the near future.

Delays in immigration appointments with the Garda National Immigration Bureau, particularly in larger urban areas outside of Dublin, continue to have significant impacts on people's access to employment, housing supports, welfare supports and ability to apply for citizenship.

Finally, the Advocacy and Information Team continued to provide supports to asylum seekers whose reception needs were not being met. This includes advocacy around transfers, conditions in direct provision centres and working with homeless asylum seekers to try to secure accommodation. This issue grew to over 10% of all queries to the service in 2023.

Ukraine Response

The Ukraine Response team in 2023 consisted of Tania Baliukonis, Anna Zorenko and Dmitro Buhlak (March 2023 – August 2023). We would like to extend a special appreciation to these staff members who are Ukrainian themselves, and recognise the empathy, understanding, and resilience they bring to their work in supporting fellow Ukrainians. The team liaised closely with the Advocacy and Information team and the Women's Project and we'd like to acknowledge the contribution of Claire Mackey in particular.

We would like to acknowledge and thank the following funders who made this work possible: Community Foundation of Ireland, the One Foundation, the Cork City Partnership, the Tomar Trust, the Health Service Executive and the Asylum, Migration and Integration Fund administered by the Department of Children, Equality, Disability and Youth.

The Ukraine Response Team were deeply involved in addressing the ongoing challenges for those fleeing the war in Ukraine and seeking safety in Ireland. The focus of the team primarily related to Beneficiaries of Temporary Protection and encompassed providing information, guidance and support in accessing rights and services in Ireland. The team works with individuals and families who have had to leave their accommodation, jobs, extended families and everything that makes a home behind but continue to be resilient in the hope for brighter days ahead.

The immediate priority for beneficiaries of temporary protection was in meeting basic needs including reception conditions consistent with their rights and dignity. The team carried out over 40 outreaches to accommodation centres across Cork City and County.

The Ukraine Response included a Ukrainian language helpline and email service. Our team responded to 439 calls and 1171 emails. Accommodation was the single biggest concern identified through the service with queries regarding education, healthcare and access to social welfare forming the majority of remaining queries.

Throughout the year, the team provided informational support and interpretation to facilitate accommodation arrangements, including for Ukrainians moving into hosted accommodation. It has been heartening to see the generosity of individuals who continue to open their homes to those in need.

Looking to the future, the team look forward to continuing to support Ukrainians in Ireland and looking at how longer-term integration needs can be met.

Children and Families: New Beginnings Project

Eilis Lee led the New Beginnings Project in 2023. Eilis is a qualified social worker.

We'd like to acknowledge and thank funders including the RTÉ Toy Show Appeal fund administered by Community Foundation Ireland.

New Beginnings continued to grow and deepen its impact in the provision of targeted, holistic and wraparound social work supports to refugee children arriving to Ireland through refugee family reunification and to children and families transitioning out of direct provision. The project supported 64 children from 19 families. The families supported by the project came from 12 countries across the world.

In March 2023, the government began the phased lifting of the ban on rental evictions. This had and continues to have a profound and negative impact on the children and families we work with. Key challenges for our service users included lack of accommodation, long waiting lists for immigration registration, lack of access to healthcare and significant increases in the cost of living. Although these are larger, structural issues faced by many communities across Ireland, they can have a disproportionate impact on newly arrived families struggling to navigate trauma, culture shock and entirely unfamiliar bureaucratic systems.

2023 saw a significant increase in prevention of chronic poverty and deprivation work, and assistance in accessing emergency accommodation and housing supports. A key component of the work has been in facilitating access to rights and entitlements. We are grateful to services such as St Vincent de Paul and Community Connect with whom we worked closely to alleviate food and energy poverty and to support parents with newborn infants.

Other core areas of the project continued to be in supporting the longer-term education and wellbeing outcomes for children and families through support accessing schools, English language support, healthcare, therapeutic and general wellbeing supports as well as resettlement, orientation and

integration supports. We saw an increased need for supports around the back-to-school period and in the run-up to Christmas.

Young People: Connect Project

The Connect Project included project worker Maggie Rowe and was supervised by Eilis Lee.

We'd like to thank the following funders for their support throughout 2023: Tusla, the International Protection Integration Fund administered by the Department of Children, Equality, Disability, Integration and Youth, and philanthropic donors.

The Connect Project continued to grow in 2023. Thanks to funding received through the IPIF fund in 2022, the project was able to expand to include more young people in the international protection process. In total 169 people were supported through the project to access education and employment, access practical integration and wellbeing supports, alleviate poverty, prevent homelessness and receive English language tuition.

One of the project's most important components has remained the provision of learning supports to encourage participation and retention in further education and/or vocational training. Access to healthcare, mental health support, and community integration was another common strand of work throughout the last year as we have continued to link many participants to therapeutic and wellbeing supports. These interventions have been especially critical for the young people in the project who have experienced trauma and loss, including those impacted by trafficking, torture and abuse. Collaboration with community organisations has also been extremely important in welcoming and incorporating young migrants into the community and combating isolation.

The lifting of the eviction ban and the emerging crisis of young single male asylum seekers being left homeless together with transfers between direct provision centres meant that support around accommodation and prevention of homelessness was a major part of our work. We supported 53 children and young people to remain in accommodation in 2023.

Migrant Health Community Workers

The Migrant Health Community Work team in 2023 included Leah Bentham (departed February 2023), Rola Abu-Zeid O' Neill and Kitty Sisson.

We are grateful for our continued partnership with the HSE Cork Kerry Community Heath programme which provides very practical supports for refugees and asylum seekers across Cork in 2023

Community Sponsorship

The Community Sponsorship Team in 2023 consisted of Majo Rivas and Stacey Dunne. Nasc continued to administer community sponsorship across Areas 2 (Cork, Kerry) and 5 (Waterford, Wexford, Laois, Kilkenny, Carlow). Funding for community sponsorship was provided through the Asylum, Migration and Integration Fund administered by the Department of Children, Equality, Disability, Integration and Youth.

Against the backdrop of unprecedented global crises, including a record 109 million displaced persons across the world, 2023 bore witness to an inspiring surge of activity in community sponsorship. It is a significant testament to the generosity and strength of the towns, villages and communities who have come together to find safe homes for refugee families who have fled Syria and Afghanistan. In 2023, we welcomed the Irish Refugee Protection Programme decision to formalise the Community Sponsorship Programme as a framework to support the humanitarian admission of refugee families from Afghanistan.

Four groups across Areas 2 and 5 welcomed four families (24 individuals) in 2023. For two of these groups, who had experienced prolonged delays in finding suitable accommodation and being matched with a refugee family, having the families arrive to safety was a testament to their unwavering persistence, commitment, and dedication over several years. We also saw incredible community engagement and organising from two groups formed in 2023 who welcomed Afghan refugee families.

Nasc also provided support to three groups (supporting four families) who exited the programme on completion of the 18-month commitment and recruited and trained four new groups ready to sponsor refugee families in 2024.

The Community Sponsorship team has done significant work in identifying the barriers and issues that affect groups and families and 2023 was the first full year of the CS team fully undertaking the initial admin tasks that are required for families to access government supports in a timely manner. This change in practice has seen marked improvement in processing times for families and enabled them accessing social welfare and housing supports much sooner alleviating stress of volunteers and families and allowing group members to dedicate their time and resources to the benefit of the family's integration.

Throughout 2023, the Community Sponsorship team proactively engaged with Community Sponsorship policy development and participated in events held by the *CAPS-EU* project, the Working Group on Resettlement and the GRSI Global Gathering 2023.

Complementary Pathways

The Complementary Pathways Team in 2023 consisted of Tessa Cornally and Nael Saoud (departed 24th November 2023). Funding for Complementary Pathways was provided through the EU Passworld Project funded through the EU Commission Asylum, Migration and Integration Fund.

2023 marked the second year of a three-year EU project with the goal of creating education and employment pathways supported by community sponsorship. Nasc and UNHCR, as Irish implementing partners, were delighted to see the establishment of the first community sponsorship group established to support higher education pathways and the first two scholarship places at the College of Science and Engineering at the University of Galway. The first two refugee students arrived to Galway in August 2023 for the 2023/2024 academic year.

Significant work was also carried out to recruit other universities to the EU-Passworld Project. Bilateral meetings were held with seven universities and two new universities committed to offering scholarship places for the 2024/2025 year.

Advancement on labour pathways continued to be much slower. Nasc and UNHCR conducted outreach with seven employers and one Business Interest Group and publicised the programme at an Engineers Ireland regional networking event and a Cork Jobs expo. Although no employers signed up to recruiting an employee through the programme, work continued on developing a bespoke training *Welcome at Work* for the provision of integration and orientation supports for refugee employees arriving under the employment pathway.

Nasc was delighted to coordinate an EU-Passworld partners' meeting and field trip to Dublin and Galway in May 2023 where we welcomed partners from Belgium and Italy and guests from across Ireland and Europe. Nasc presented our complementary pathways work at the Working Group on Resettlement in Cork in February 2023 and the Gobal Refugee Sponsorship Initiative event in Brussels in October 2023. We were also pleased to assist with the organisation of an EU-Passworld meeting on the sides of the Annual Tripartite Consultations on Resettlement in June 2023.

Annual Tripartite Consultations on Resettlement (ATCR)

For the first time, Ireland held the chair of the ATCR for a one-year cycle between June 2022 and June 2023 and Nasc held the NGO co-chair position. Sinead MacArtain was the lead Policy Officer on the project and was assisted by Mary Ni Leime (January 2023 – February 2023) and Ann Marie O' Brien (March 2023 – July 2023). We would like to acknowledge and thank the Irish Refugee Protection Programme (IRPP) in the Department of Children, Equality, Disability, Integration and Youth and the UNHCR for their support.

As ATCR 2023 co-chairs, Nasc and the IRPP choose the theme of "Learning in Crisis: Building Solutions Together". One of the priorities for Ireland's year as chairing was to showcase the contribution of smaller, resettlement countries and to encourage the expansion of resettlement and complementary pathway programmes. Nasc role included regular liaison with the global NGO and INGO community working on resettlement and complementary pathways.

Within the framework of the cycle, there were two key multi-day events – the Working Group on Resettlement (WGR) which was held in Cork City from 28th February to 02nd March and the Annual Tripartite on Consultations on Resettlement which was held in Geneva from 26th June to 28th June. Nasc worked closely with partners – the IRPP, the Refugee Advisory Group and UNHCR in the development of agendas, site visits and recruitment of speakers.

The WGR featured 35 speakers and moderators on diverse topics addressing resettlement, complementary pathways, integration and mental health and organised site visits to three locations across Cork and Kerry for the 69 participants. After the event ended, Nasc drafted a report for distribution across the global ATCR community.

The ATCR Geneva event was significantly larger with an attendance of 247 participants including refugee leaders and advocates, NGO and INGO representatives, key officials from States and interested researchers and private sector organisations. Nasc CEO, Fiona Hurley, presented an NGO Statement advocating global policy objectives for the expansion of resettlement and complementary pathways to an audience including UN High Commissioner for Refugees Filippo Grandi.

Women's Project

Kiren Khalid took over as coordinator if the Women's Project in 2023 following the departure of Claire Mackey. We'd like to thank all of the volunteers, facilitators and teachers who were part of delivering programmes under the Women's Project in 2023. We'd also like to provide a special thank you to our fellow charities in Cork who made space available for us to carry out this important work with a particular mention to Cork Volunteer Centre and Cork Penny Dinners.

Funders include Cork City Partnership, The Community Foundation, the Health Service Executive, St Stephens Green Trust, Cork Education and Training Board, Bank of Ireland Build Together Fund, the REACH fund, philanthropic and private donors.

Over 160 women from 18 countries across the world were supported by Nasc's Women's Project in 2023. The project continued to provide a shared community space for women who have experienced forced displacement and offer a variety of classes and services to meet their needs. We were pleased to be able to sustain regular drop-in days with creative classes to encourage women to engage with the programme, gain new skills and confidence speaking English.

55 women enrolled in our regular English language classes at 4 levels, both online and in-person. An additional 80 women, Ukrainian Beneficiaries of Temporary Protection, successfully completed Beginners' English classes and/or wellbeing classes. This project included onsite (in accommodation centres) English language classes and we're grateful to the centres who provided space and facilitated access for our English teachers.

The Women's Project developed a new course in 2023 targeted at meeting the changing needs of women in light of the changing economic climate and growing affordability issues. We engaged an experienced facilitator to create a bespoke programme to help migrant and refugee women gain a better understanding of their own finances and moving towards financial independence. Feedback from the project showed a high level of interest amongst participants in self-employment and entrepreneurship and we were delighted to successfully obtain further funding to develop a course to promote this entrepreneurial interest.

Multi-annual St Stephen's Green Trust funding has allowed Nasc to create a Women's Empowerment Group for women in the international protection system. The project is designed to bring to the fore voices that are not always heard. 12 women were recruited to the project in quarters 2 and 3 of 2023 and began focus on access to rights and looking ahead to 2024's local elections.

Finally, 2023 ended on a high note with a very successful cooking session designed to allow women in accommodation settings with no access to cooking facilities to come together in a professional kitchen to gain HAACP qualifications, learn new recipes from each other and discover each other's cultures through food and cooking.

Policy and Communications

The Policy and Communications work of Nasc in 2023 was led by Olivia Teahan. She worked closely with the CEO, Fiona Hurley and collaborated with all of the teams in the organisation. This collaboration ensured that the important work happening across the Nasc projects was highlighted accurately in local, national and social media, and that Nasc's policy initiatives were informed by the feedback of service users.

This work could not have happened without the support of funders – One Foundation, Community Foundation Ireland, EU-Passworld and Pobal SSNO.

Under the funding of the One Foundation and Community Foundation Ireland, Nasc's Communications project supported the Ukraine Response Team in their Public Relations. This included the organisation of community events and public announcements regarding Beneficiaries of Temporary Protection. As part of Nasc's role in the EU-Passworld project, events were co-organised and/or publicised by the Communications Manager to promote Education Pathways in Ireland. Nasc's Communications work also contributed to the development of the Community Sponsorship Ireland programme, of which Nasc is a Regional Support Organisation.

Policy initiatives in 2023 included the STAD coalition (Standing Together Against Direct Provision) and the CAHC (Coalition Against Hate Crime):

STAD was co-founded by Nasc and seven other migrant and refugee rights organisations in Ireland in 2022. The political and social climate in which the STAD coalition was launched had changed significantly by early 2023. Nasc has led the coalition in re-framing its priorities, and in holding the government to account on their commitments, including the publication of the new White Paper and the provision of a clear timeline for the establishment of a human rights compliant alternative to the Direct Provision system. Nasc published its research report, *Ending Direct Provision? February 2021-September 2022: A review of the implementation of the White Paper on Ending Direct Provision* in 2023. This research was funded by the Irish Human Rights and Equality Commission's Human Rights and Equality (IHREC) Grant Scheme 2021-2022.

Nasc is also a founding organisation of the Coalition Against Hate Crime Ireland (CAHC). This coalition is led by the Irish Council for Civil Liberties (ICCL), and its members represent groups that are commonly targeted in hate crimes. Advocacy on hate crime legislation, specifically the enactment of the Criminal Justice (Incitement to Violence or Hatred and Hate Offences) Bill 2022, was ongoing throughout 2023. Public commentary and misinformation including from prominent political representatives, has likely contributed to delays in the enactment of the Bill. However the extreme anti-immigrant sentiment publicised during and after the Dublin Riots in November 2023 further highlighted the need for legislative action, and the Coalition hopes to see the Bill enacted in mid-2024.

Financial Review

The results for the financial year are set out on pages 15-17 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of €749,342 (2022 €1,118,522) and liabilities of €597,289 (2022 €1,016,926). The net assets of the charity have increased by €50,457

Principal Risks and Uncertainty

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

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)

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.

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 18th April 2024 and signed on behalf of the board by:

Claire Cumiskey
Director

Finola McCarthy
Director

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 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.

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 2023 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 2023 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.

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.

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.

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

18 April 2024

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 2023

	Restricted 2023	**Unrestricted 2023**	**Total 2023**	Restricted 2022	Unrestricted 2022
	€	€	€	€	€
Income Resources					
Voluntary Income	-	103,090	103,090	-	110,069
Charitable activities					
Grants from Governments and other funders	1,071,734		1,071,734	875,062	-
Investments	-	97	97	-	-
Total incoming resources	1,071,734	103,187	1,174,921	875,062	110,069
Resources expended					
Charitable activities	1,071,734	52,730	1,124,464	875,062	104,307
Total outgoing resources	1,071,734	52,730	1,124,464	875,062	104,307
Net incoming / outgoing resources	-	50,457	50,457	-	5,762
Gross transfer between funds	-	-	-	-	-
Net movement in funds	-	50,457	50,457	-	5,762
Reconciliation of Funds:					
Total funds brought forward	-	101,596	101,596	-	95,834
Total funds carried forward	-	152,053	152,053	-	101,596

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 2023

	2023	2022
	€	€
Net incoming / outgoing resources for the financial year	50,457	5,762
Retained reserves at the start of the financial year	101,596	95,834
Retained reserves at the end of the financial year	152,053	101,596

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

Balance sheet
As at 31 December 2023

	Note	2023 €	€	2022 €	€
Fixed assets					
Tangible assets	**10**	11,565		15,607	
			11,565		15,607
Current assets					
Debtors	**11**	1,200		-	
Cash at bank and in hand		736,577		1,102,915	
		737,777		1,102,915	
Creditors: amounts falling due within one year	**13**	(27,226)		(44,512)	
Net current assets			710,551		1,058,403
Total assets less current liabilities			722,116		1,074,010
Grants in advance	**14**		(570,063)		(972,414)
Net assets			152,053		101,596
Funds					
General fund (Unrestricted)	**16**		152,053		101,596
Total charitable funds			152,053		101,596

These financial statements were approved by the board of directors on 18 April 2024 and signed on behalf of the board by:

Claire Cumiskey
Director

Finola McCarthy
Director

The notes on pages 26 to 33 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 2023

	Note	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds for the financial year		50,457	5,762
Adjustments for:			
Depreciation of tangible assets		6,261	5,950
Accrued expenses/(income)		(13,165)	3,206
Changes in:			
Movement in debtors		(1,200)	-
Movement in creditors		(406,493)	385,783
Cash generated from operations		(364,140)	400,701
Net cash (used in)/from operating activities		(364,140)	400,701
Cash flows from investing activities			
Purchase of tangible assets		(2,218)	(1,447)
Net cash used in investing activities		(2,218)	(1,447)
Net increase/(decrease) in cash and cash equivalents		(366,358)	399,254
Cash and cash equivalents at beginning of financial year	**12**	1,102,915	703,661
Cash and cash equivalents at end of financial year	**12**	736,557	1,102,915

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, for year ended 31st December 2023 prepared by Nasc the Migrant and Refugee Rights Centre Limited by Guarantee are 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 from 1 January 2020, while its application is not a requirement of the current regulations for charities registered in the Republic of Ireland it is however considered best practice. 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 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.

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.

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. 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.

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 of the expenditure to which it relates. Costs reconginsed in the Statement of Financial Activities comprise of those costs incurred by the charity in the delivery of its 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 such activities.

Operating leases
Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

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.

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.

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 to amounts not exceeding €1.00.

5. Incoming Resources

Income arises from:

	2023	2022
	€	€
Cork City Council	2,742	36,231
Tomar Trust - Project Funds	13,483	30,013
Tomar Trust Operational Grant	-	24,531
HSE Project Grants	94,608	115,558
HSE Operational Grant	37,554	49,969
DCDEIY	336,538	276,219
Gateways (Women's) Project Grant	59,505	29,236
TUSLA	53,398	6,400
Community Foundation	-	14,090
Connect Project Grants	121,406	127,344
Ukraine Response	96,850	7,124
The Ireland Funds	4,479	28,275
One Foundation	78,294	7,186
Cork ETB - Capital Grant amortised	4,314	4,162
IHREC - Research Grant	-	10,192
Housing Fund	15,408	-
Afghan Refugee Support Fund	4,609	16,173
Missionaries of the Scared Heart	13,020	4,740
Pobal	68,054	30,744
GFM Regularisation	2,983	12,800
SSGT Project	3,680	1,400
The Franklin Forum	1,215	50,243
EU Passworld	97,438	48,671
UCD - NASC Conference	-	1,000
Other non-grant based income	65,343	52,830
	1,174,921	985,131

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

6. Operating surplus/(deficit)

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

	2023	2022
	€	€
Depreciation of tangible assets	6,261	5,950
Fees payable for the audit of the financial statements	2,546	2,423

7. Staff costs

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

	2023	2022
	Number	Number
Administrative	21	18

The aggregate payroll costs incurred during the financial year were:

	2023	2022
	€	€
Wages and salaries	310,656	307,638
Social insurance costs	31,236	32,959
	341,892	340,597

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:

	2023	2022
	€	€
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

	2023	2022
	€	€
Interest on cash and cash equivalents	97	-

9. Appropriations of the reserve funds

	2023	2022
	€	€
At the start of the financial year	101,596	95,834
Surplus/(deficit) for the financial year	50,457	5,762
At the end of the financial year	152,053	101,596

10. Tangible assets

	Computers and IT equipment	Fixtures, fittings and equipment	**Total**
	€	€	**€**
Cost			
At 1 January 2023	40,745	35,519	76,264
Additions	2,218	-	2,218
At 31 December 2023	42,963	35,519	78,482
Depreciation			
At 1 January 2023	26,521	34,135	60,656
Charge for the financial year	5,892	369	6,261
At 31 December 2023	32,413	34,504	66,917
Carrying amount			
At 31 December 2023	10,550	1,015	11,565
At 31 December 2022	14,224	1,384	15,608

11. Debtors

	2023	2022
	€	€
Other debtors	1,200	-

12. Cash and cash equivalents

	2023	2022
	€	€
Cash at bank and in hand	736,577	1,102,915

13. Creditors: amounts falling due within one year

	2023	2022
	€	€
Amounts owed to credit institutions	2,574	2,533
Tax and social insurance:		
PAYE and social welfare	16,331	16,331
Accruals	-	13,165
Government grants - capital unamortised	8,321	12,483
	27,226	44,512

14. Grants and State Funding

	2023	2022
	€	€
Deferred grants	570,063	972,414

	2023	2022
	€	€
Restricted funds		
Tomar Trust - Project Funds	37,958	51,441
Health Services Executive	248,517	240,378
Dept of Justice	7,997	7,997
Dept of Children, Equality, Disability, Intergration and Youth	(57,713)	74,194
European Union - AMIF	44,706	142,273
Gateways (Women's) Project Grant	76,071	38,392
Community Foundation	6,566	37,324
Connect Project Grants	51,370	111,776
The Ireland Funds	46,065	28,343
The One Foundation	20,121	98,415
Cork ETB	-	152
TUSLA	-	4,000
Pobal	6,013	12,970
Afghan Supports	372	107
Missionaries of the Scared Heart	30,316	45,260
The Franklin Education Forum	-	1,215
Cork City Partnership	-	9,613
Private Philanthropic Donation	10,196	12,000
Housing Fund	3,770	-
Misc Restricted Income Deferred	895	10,623
Unrestricted Income Deferred	36,843	45,941
	570,063	972,414

15. Government grants

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

	2023	2022
	€	€
Recognised in creditors:		
Deferred government grants due within one year	8,321	12,483
Deferred government grants due after more than one year	570,063	972,414
	578,384	984,897

16. 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.

17. Analysis of changes in net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	€	€	€
Cash and cash equivalents	1,102,915	(366,338)	736,577

18. Related party transactions

During the financial year there were no material transactions with related parties

19. Approval of financial statements

The board of directors approved these financial statements for issue on 18 April 2024.

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 2023

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 adverising, consultancy

Total Grant	€83,370
- Grant taken to income in the period	€0
- The Cash received in the period	€22,832
- Any grant amounts deferred or due at the period end	-€2,568
Expenditure	€53,756
Term	Expires 30/6/2024
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 21
- 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 2023

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 adverising, consultancy

- Total Grant	€79,334
- Grant taken to income in the period	€53,194
- The Cash received in the period	€22,832
- Any grant amounts deferred or due at the period end	-€2,006
Expenditure	€0
Term	Expires 30/6/2024
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 21
- 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 2023

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

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

Total Grant	€117,690
- Grant taken to income in the period	€106,380
- The Cash received in the period	€36,264
- Any grant amounts deferred or due at the period end	-€27,800
Expenditure	€115,712
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 21
- 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 2023

Grant 4

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

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

Total Grant	€89,972
- Grant taken to income in the period	€68,385
- The Cash received in the period	€45,197
- Any grant amounts deferred or due at the period end	€6,998
Expenditure	€82,974
Term	Expires 31/03/2024
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 21
- 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 2023

Grant 5

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

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

Total Grant	€246,823
- Grant taken to income in the period	€0
- The Cash received in the period	€0
- Any grant amounts deferred or due at the period end	-€16396
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 21
- 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 2023

Grant 6

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 adverising, consultancy

Total Grant	€200,000
- Grant taken to income in the period	€97,438
- The Cash received in the period	€0
- Any grant amounts deferred or due at the period end	€44,706
Expenditure	€146,109
Term	Expires 31/12/2024
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 21
- 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

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For the year ended 31 December 2023

Grant 7

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	€100,000
- Grant taken to income in the period	€39,548
- The Cash received in the period	€50,000
- Any grant amounts deferred or due at the period end	€60,452
Expenditure	€39,548
Term	Expires 31/12/2024
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 21
- 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

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Notes to the financial statements

For the year ended 31 December 2023

Grant 8

Agency	HSE / Cork Kerry Community Health
Sponsoring Government Dept	Dept of Health
Grant Programme	Funds for Santuary Project

Purpose of the Grant

- Service provision / charitable activity
- Specified others, including such expenditure as adverising, consultancy

Total Grant	€5,000
- Grant taken to income in the period	€2,786
- The Cash received in the period	€0
- Any grant amounts deferred or due at the period end	€449
Expenditure	€4,551
Term	Expires 31/12/2024
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 21
- 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

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Grant 9

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 adverising, consultancy

Total Grant	€40,000
- Grant taken to income in the period	€9,594
- The Cash received in the period	€40,000
- Any grant amounts deferred or due at the period end	€30,406
Expenditure	€9,594
Term	Expires 31/12/2024
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 21
- 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

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For the year ended 31 December 2023

Grant 10

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	€75,151
- Grant taken to income in the period	€19,409
- The Cash received in the period	€20,000
- Any grant amounts deferred or due at the period end	€39,965
Expenditure	€35,186
Term	Expires 31/12/2024
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 21
- 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

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Grant 11

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 Psycologist Project for HSE

Total Grant	€12,000
- Grant taken to income in the period	€517
- The Cash received in the period	€0
- Any grant amounts deferred or due at the period end	€9,086
Expenditure	€2,914
Term	Expires 31/12/2024
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 21
- 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

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Notes to the financial statements

For the year ended 31 December 2023

Grant 12

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	€184,868
- Grant taken to income in the period	€49,336
- The Cash received in the period	€68,000
- Any grant amounts deferred or due at the period end	€108,159
Expenditure	€76.709
Term	Expires 31/12/2024
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 21
- 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

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For the year ended 31 December 2023

Grant 13

Agency	Pobal
Sponsoring Government Dept	Exchequer Funds
Grant Programme	Scheme to Support National Organisations

Purpose of the Grant

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

Total Grant	€243,985
- Grant taken to income in the period	€68,054
- The Cash received in the period	€61,097
- Any grant amounts deferred or due at the period end	€6,013
Expenditure	€98,798
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 21
- 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