



# 2024 Annual Report

Survive. Recover. Rebuild.





**THIS PAGE:** Malek (2 years old) plays near his mother, Bushra Mohammed, while she cooks in the Awaheb camp in the Al Dehale district of Yemen, where the IRC deploys medical clinics in camps for internally displaced people and hard to reach areas.

**COVER:** Afghan Journalist and single mum Zahra Shaheer, her daughter Baheena and son Zaheen. The family fled Afghanistan in August 2021 and now live in High Wycombe, Buckinghamshire. Zahra completed the IRC's UK cultural orientation and leadership training.

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# Letter from the Executive Director and Chair of the Board

Friends and colleagues,

This year has heaped fresh challenges on top of persisting ones for the people we serve. 305 million people are in humanitarian need and 120 million are on the run from conflict and disaster – more than ever before. 2024 saw the latest escalation of conflict in Gaza and Sudan with devastating humanitarian consequences. Globally, conflicts are becoming more frequent, prolonged and deadly for civilians as we see in places such as Syria and Ukraine. Climate change exacerbates these problems and mounting debt burdens are compounding extreme poverty. These factors account for intensifying crises and also for obstacles – and threats – to humanitarian efforts.

The scale of need can feel insurmountable and the causes of conflict and crises intractable. On top of this, we are seeing the gap between humanitarian need and humanitarian funding grow wider; at the time of writing, the United States Government has begun taking a number of actions through a variety of Executive Orders impacting the IRC's US Government-funded programmes. The UK Prime Minister also announced in February 2025 that the UK Overseas Development Aid (ODA) budget will be reduced from 0.5% of GNI to 0.3% of GNI by 2027.

Despite the challenges, there are clear paths towards progress when we zero in on the global imbalances and drivers of conflict, as we have tried to do in our Watchlist look-ahead to 2025.

We are proud to be one of the only organisations that works across the entire arc of crisis, responding to our clients' needs in conflict zones all the way through to supporting refugees to resettle in the UK, where we help newcomers rebuild their futures. In this report, you will read about some of these efforts, from responding to the humanitarian crises in Sudan and Gaza to the work our teams have done to support Ukrainian refugee students reach their full potential in UK schools.

Doing more for our clients also means working together. Here in the UK, we're proud to be among the 15 leading UK aid charities in the Disasters Emergency Committee (DEC), using our collective strengths to raise funds to respond to disasters quickly and effectively. The strength of this collaboration is self-evident in each appeal, as is the generosity of the UK public. We're also grateful to our Royal Patron, His Majesty King Charles III, for his continued and emphatic support this year.

Most of all, we're grateful to our clients. The people who have experience of conflict and displacement understand it best. IRC UK's Community Advisory Board, a group of 12 refugee leaders set up this year, along with many other clients, have shared their stories, helped us advocate for a more welcoming UK, inputted to strategies and policies and shaped our programme design. We remain humbled by the resilience and tenacity of them and all our clients worldwide facing conflict and crisis.

Equally critical has been the tireless dedication and compassion of our staff; we are proud to present their work in this report.

We are also sincerely grateful to all of you: IRC UK's donors, supporters, partners, ambassadors and advocates. Your backing stands us in good stead as we enter the next year determined to find and deliver solutions for the people we serve. Our heartfelt thanks for your continued support to people affected by conflict and disaster, to survive, recover and gain control of their future.

Yours,



**Khusbu Patel**  
Acting IRC UK  
Executive Director



**Dr Titilola Banjoko Osiyemi**  
Chair,  
IRC UK Board of Trustees



**Trustees' and strategic report –  
Year to 30 September 2024**

The trustees present their statutory report together with the financial statements of International Rescue Committee, UK ("IRC UK") for the year ended 30 September 2024 (FY 2024).

IRC UK is affiliated with the International Rescue Committee Inc., a not-for-profit agency based in New York, USA, ("IRC NY"); the International Rescue Committee Belgium ASBL, based in Brussels; the International Rescue Committee Deutschland (gGmbH) ("IRC DE") based in Bonn and Berlin; the International Rescue Committee Sverige Insamlingsstiftelse ("IRC SV") in Sweden; the International Rescue Committee Hellas MKE, based in Greece; Fundacja International Rescue Committee Polska, based in Poland; Fondazione International Rescue Committee Italia ETS, based in Italy; Comité Internacional de Rescate, based in Guatemala; International Rescue Committee IRC Korea Foundation, based in Korea; and associated offices worldwide. Collectively, these

agencies make up the network referred to as the International Rescue Committee ("IRC").

IRC UK is both a registered UK charity and part of the global IRC network. In the UK, we mobilise funding and build support for our clients among the UK public, and we advocate for solutions with UK decision-makers. Since 2021, we also help refugees rebuild their lives in the UK through our resettlement, asylum and integration programmes. As part of the global IRC network, the funds we raise, the influence of our ideas, and the expertise of our staff all work to support IRC's international programmes, too. And, IRC UK supports all UK-based staff with strong People and Culture and operational foundations so they can focus on our clients. All of IRC UK's work is interdependent and necessary to build lasting impact at scale with and for our clients here in the UK and internationally.

IRC UK works closely with IRC NY to carry out projects throughout the world. The projects referred to in this report are implemented through the network by IRC NY and through

local partners. This trustees' and strategic report has been prepared in accordance with Part 8 of the Charities Act 2011 and the Statement of Recommended Practice (SORP). It also meets the requirements for a directors' report set out in the Companies Act 2006 and the requirements for a strategic report as outlined in 'The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013'.

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



**THIS PAGE:** During her pregnancy, Razia\* received care from the IRC clinic in Thae Chaung camp for displaced people in Myanmar. (\*Pseudonym used for privacy)



# 1. Who we are

## Mission






The International Rescue Committee (IRC)'s mission is to help people affected by humanitarian crises – including the climate crisis – to survive, recover and rebuild their lives.

We are dedicated to supporting people across the arc of crisis – from conflict to refuge to resettlement. We deliver lasting impact by providing health care, helping children learn, and empowering individuals and communities to become self-reliant, always with a focus on the unique needs of women and girls. Founded in 1933 at the call of Albert Einstein, we now work in over 40 countries across Africa, Asia, the Middle East, the Americas, and Europe, including the UK.

The IRC operates in the top ten most fragile states and the world's most dangerous conflict zones, including countries we've identified in our annual Emergency Watchlist as being most at risk of new or worsening humanitarian crises.

For nearly a century, the IRC has been at the forefront of providing not only aid to people facing some of the worst humanitarian crises in history, but also innovative solutions backed by rigorous research and bold actions. Whether it's revolutionising malnutrition treatment, bringing education to conflict-affected children in the hardest-to-reach parts of the world, helping communities adapt to climate change through smart agriculture practices or supporting migrants with reliable information during their journeys to safety, the IRC is committed to being a solutions-driven NGO that creates lasting change around the world.

We seek improved outcomes for our clients in the following five focus areas:

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

**THIS PAGE:** Jasmini Muzamiru, a Congolese refugee living in Kampala, Uganda, plays with her daughter. Jasmini started her own business with the help of Re:BUILD, an IRC partnership with the IKEA Foundation.

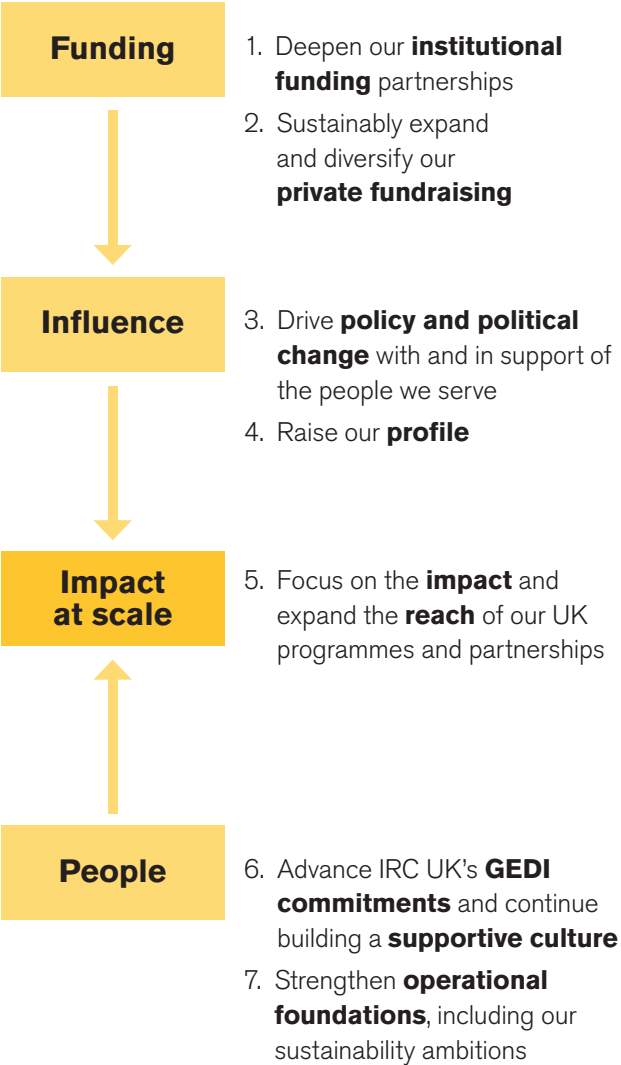


## Strategy

IRC UK's Strategic Plan outlines how we will advance the goals of IRC's global strategy, Strategy100, which serves as guide for the organisation until its 100th anniversary in 2033. Specifically, the UK Strategic Plan outlines how IRC UK will advance the goals of Strategy100 through its UK mandate and by leveraging the skills and expertise of UK-based staff.

In 2024, we developed the next phase of the IRC UK Strategic Plan, which will cover FY2025–2028. Our updated priorities build on progress made in FY2022–2024 and are reflected in seven objectives below. For each of these objectives, the IRC UK Strategic Plan defines how we will make tangible progress by 2028.

### IRC UK Strategic Plan: FY2025–2028 (in summary)







# 2. Our impact

How you helped us support people in 2024

**LEFT:** Nasrin and her father, Maasom, are Kurdish-Syrian refugees who found refuge in Hampshire. Maasom has been supported by IRC UK's integration programmes, which offer resettled refugees the knowledge and confidence to thrive and equip their local communities with the skills to support them.

**CENTER:** Chadia Bchir and her daughter Noor, who fled to the UK from Syria, spend an afternoon at the seafront in Brighton. Chadia has been supported by the IRC's cultural orientation and employment programmes in the UK.

**RIGHT:** Khazoua Abdallah gives her son Moustapha Mahamat Ready-to-Use Therapeutic Food (RUTF), a vital support for malnourished children, at an IRC centre for Sudanese refugees in Farchana, Chad.



# Delivering change with and for refugees in the UK

## Programmes

In an environment that often paints a negative picture of refugees and people seeking protection, we worked this year to deliver much-needed services to refugees here in the UK, advocated for and alongside them with UK decision-makers, and provided a platform for them share their stories with the UK public.

Our UK Resettlement, Asylum and Integration (RAI) programmes served 2,415 people across England in FY24. This included 1,383 refugees and asylum-seeking clients (63% of whom were women) and 1,032 service providers and educators, in turn reaching over 7,000 refugee students. Clients came from countries including Afghanistan, Ukraine, Sudan, Syria and Iran. IRC UK delivers holistic integration support supplementing the support provided by local authorities. This year, 186 clients achieved a key milestone on their path to self-sufficiency: securing employment, a volunteer position, entering vocational training or having their qualifications formally recognised.

We strengthened partnerships in southwest England through our **Refugee Employability Programme (REP)** this year, hosting sector learning events with partners like World Jewish Relief on supporting refugees into work, and the Department for Work and Pensions and Job Centre Plus. We also facilitated the exchange of best practice in London with the Refugee Council and Refugee Action, with participation from the Home Office, IOM, UNHCR and resettlement providers to discuss the challenges and opportunities to resettlement in the UK.

### UK RESETTLEMENT, ASYLUM AND INTEGRATION (RAI) PROGRAMMES

<b>2,415</b>	<b>1,383</b>	<b>63%</b>	<b>1,032</b>	<b>7,000+</b>
Our RAI programmes served 2,415 people across England in FY24	This included 1,383 refugees and asylum-seeking clients	63% of whom were women	Service providers and educators	Over 7,000 refugee students reached



## Evelyn's story

"I decided to leave my country so that my daughter would have the opportunity to live far from the danger that threatened us and have a peaceful and happy life." Evelyn was a manager at a book shop in El Salvador and upon arriving to the UK with her daughter, she felt lost. "I did not understand English and felt like I could not express myself," she shared.

Through the IRC's Refugee Employability Programme (REP), in partnership with World Jewish Relief and The Entrepreneurial Refugee Network C.I.C., Evelyn received support in finding a full-time job and gaining confidence in speaking English.

Evelyn's bilingual Employment Advisor helped her create a tailored CV, prepare for interviews, and search for a job. Evelyn is now working as a cleaner in a care home, which allows her flexibility while caring for her daughter. With the help of REP's language courses, she also advanced from an ESOL level of Entry 1 to Entry 3 within just eight months—an achievement that typically requires 400 guided hours.

Looking forward, Evelyn wants to continue to improve her English and advance her career in the UK. "I one day want to speak in English well enough to have better opportunities, like eventually working in a store or an organisation helping and supporting migrants."

The REP programme, funded by the Home Office, has provided £52 million across nine regions in England over two years, providing support to over 10,000 clients through a number of contractors, including the IRC. This important programme is ending in June 2025 with no replacement from the government scheduled. If you are interested in supporting this programme, please contact [Genevieve.Caston@rescue.org](mailto:Genevieve.Caston@rescue.org).

“ I decided to leave my country so that my daughter would have the opportunity to live far from the danger that threatened us and have a peaceful and happy life.”

– Evelyn





## Healing Classrooms

IRC UK's **Healing Classrooms** programme was a central part of our work to support children seeking protection in 2024. Crisis and conflict have direct and profound effects on children's physical safety, well-being and ability to learn. The programme aims to support schools and educators to develop inclusive and nurturing learning spaces where refugee and asylum-seeking students can gain the necessary academic, social and emotional skills to develop their full potential. Through it, IRC UK offers free training sessions and resources to educators and schools supporting refugee and asylum-seeking students in the UK, reaching 7,000 students this year.

### Susie's story

Susie Cooke works at Bishop Luffa School, a comprehensive school in Chichester that engaged with the IRC's Healing Classrooms programme to support their refugee students with tailored, trauma-informed care.

"[A] child who has arrived who has been through a shocking experience and exhibits ways of coping in many different ways,' she says. 'They may be withdrawn, angry, or voluntarily mute. As teacher, it can be frightening to have a traumatised child in your class because you want to help them learn and engage them. But it's trying to see them as an individual and not make assumptions [about what they need]."

Susie decided to give Healing Classrooms a try. 'I went to the first session and it was amazing,' Susie says. Each participant was given a 120-page handbook of 'incredible, useful, and practical support written by people who have lived experience teaching in refugee camps.' Just from an initial flick through the handbook's pages, Susie thought of all she could implement in her school – safe spaces, buddy systems, consistent routines, visual timetables, working with pastoral staff on trauma training, and so on.

The Healing Classrooms programme is funded by the Ministry of Housing, Communities and Local Government and will end in March 2025.

**LEFT:** A teacher leads an activity at an IRC book distribution for Ukrainian children in the UK.



# Advocacy

Beyond the direct support IRC UK provides, we worked throughout 2024 with policymakers to advocate for policies that allow people seeking protection to achieve self-reliance and become active members of flourishing communities. We continued to demystify the experience of refugee flight and helped parliamentarians to understand the severe lack of functioning safe routes to access protection in the UK. We shared our and our clients' expertise by giving evidence and briefings to MPs and Peers regularly. For example, our advocacy efforts also played a role in the opening of a family reunion route this year for Afghans separated since initial evacuations in August 2021. Other advocacy priorities in 2024 have included calling for consistent integration provision so people seeking protection receive the same baseline support no matter where they are in the country or where they came from. Following our efforts to challenge the Illegal Migration Act and Rwanda Plan, our work continues to ensure there are safe and available ways for people seeking protection to arrive in the UK.

A client-centered approach underpins all of our work. We believe that people with direct personal experience of conflict and displacement understand it best and should have the agency and support to use their expertise, understanding and insights to drive forward the IRC's work. We were proud to launch our Community Advisory Board (CAB) in 2024, made up of 12 refugees and asylum seekers, to advise IRC UK on programme needs, and to contribute to project design our advocacy and influence work.

# Communications

IRC UK clients were also at the heart of powerful storytelling across IRC digital channels and in the UK media. Our communications campaigns empowered clients to share their experiences and the challenges faced by refugees and asylum seekers, showcased their resilience, and raised the profile of the IRC's programmes in the UK. For example, to mark two years since the full-scale invasion of Ukraine, in February 2024, IRC UK brought client experiences to national attention through interviews with top-tier media outlets such as The Guardian and The Independent, an impactful video on social media, and through a powerful Piccadilly Lights billboard feature. Following this, an International Women's Day campaign in March powerfully illustrated the importance of refugee integration and employment support through Halyna and Masoma's story of friendship and resilience, showcasing how support groups and employment training enable refugees to rebuild their lives. Similarly, World Refugee Day 2024 saw clients Iryna, Yunus, and Masoma sharing transformative personal journeys in a powerful video humanising the refugee experience and challenging public perceptions.



**“ I’m really passionate to work with those who are refugees who had to flee their countries.”**

– Maryam

# Maryam’s story

In August 2021, Maryam's life changed forever when the Taliban took control of her home city, Kabul in Afghanistan. She had to leave behind her home, family and a budding career in architecture and urban design. “I loved everything about my job,” Maryam recalls. “I was making a change, especially in a field that is so male-dominant in Afghanistan.”

Arriving in the UK was a culture shock for Maryam: “It hasn’t been easy... When I first arrived here, the new culture, the new environment, I had to start from scratch.”

After hearing about the IRC from a friend, Maryam has received support from our American Express- funded employment support team and attended job readiness training, which provided her with crucial information about the UK job market, as well as CV and application reviews, job and educational opportunities.

Maryam is now a freelance Urban Planning Consultant, working remotely on a sustainability initiative in Kazakhstan, contributing to a Green Cities Action Plan for Shymkent City.

As well as volunteering and working part time, Maryam is also part of the IRC's Community Advisory Board, which was created to ensure the voices of people with lived experience are at the centre of all our work. Along with 11 other leaders, Maryam is guiding the IRC in identifying needs, developing strategies, and reviewing IRC policies.

“I’m really passionate to work with those who are refugees who had to flee their countries,” she says. “That’s why I joined the IRC, I would really like to be able to support people who have come to another country to gain control of their lives, especially girls.”



# Responding in emergencies

Emergency response is one of the IRC's globally recognised strengths and this expertise has put us on the frontline in many of the worst crises in recent times – from violence in **Darfur** to flood-devastated **Pakistan**, from the earthquakes in **Türkiye and Syria** to the war in **Gaza**.



When a crisis hits, the IRC aims to respond within 72 hours and is often one of the first organisations on the ground, providing rapid and effective relief that saves lives, reduces suffering, restores dignity, and jump-starts recovery.

## Occupied Palestinian Territory

The IRC has been working in the Middle East and North Africa region since 2003. The crisis in the occupied Palestinian territory (oPt) has been a focus for the IRC this year – we are working in both Gaza and the West Bank to reach Palestinians in need with critical humanitarian aid, as well as people in the neighbouring countries of Jordan, Lebanon, Syria and Iraq.

On October 7, 2023, the decades-long conflict in the region experienced an unprecedented escalation when Hamas and other Palestinian armed groups launched a deadly attack on Israel. The attack killed 1,200 people. Over 200 hostages were seized. Israel then launched devastating, ongoing airstrikes and ground operations inside Gaza that have killed more than 46,000 people. The widespread destruction of civilian infrastructure has had a rapid and catastrophic impact on Gaza and its residents. About ninety percent of Gaza's population has been displaced, multiple times for most people, and the entire population needs humanitarian assistance.

The conflict-induced humanitarian suffering in Gaza is catastrophic with every person in Gaza in need of humanitarian assistance and more than two million Palestinians – half of them children – living without access to sufficient water, food and medical care. 90% of the population are estimated to have been internally displaced, most of them multiple times.

Persistent Israeli restrictions on the flow of humanitarian aid and movement of humanitarian staff, including at borders, crossings and within Gaza, have made it extremely difficult for humanitarian organisations to respond to the needs of the population. Insecurity caused by the fighting and destruction of infrastructure have also made it difficult

for humanitarian agencies to safely get aid to affected populations. At the time of writing, more than 350 aid workers have been killed, over 250 of whom worked for the United Nations, with the vast majority being Palestinian.

The IRC welcomed the announcement on 15 January 2025 of a ceasefire in Gaza after 465 days of conflict. This ceasefire must be a turning point. It is a chance to shield civilians from further harm, achieve the release of hostages, and scale up humanitarian aid to meet the urgent needs of the population.

### ► HOW WE'RE RESPONDING

We are working in Gaza and the West Bank to reach Palestinians in need with vital services and are saving lives every day. We have collaborated with highly experienced local organisations to provide life-saving assistance and reach people in need. We have leveraged our expertise in emergency response and deep regional experience to reach tens of thousands of children and adults in both Gaza and the West Bank with critical services.

In Gaza, we are directly providing clean drinking water, sanitation, and hygiene services, treating malnutrition, and offering protection services for women and children. We supported emergency medical care in the few hospitals still operating through emergency medical teams. We are also helping children and their caregivers cope with severe trauma through mental health and psychosocial support services and we continue to provide medicine and supplies. Additionally, we offer nutrition support for children and caregivers, including counselling and treatment, and early childhood development activities to help children grow and thrive.

In the West Bank, the IRC and its partners launched a programme to enhance emergency preparedness for health services. We are working to prepare hospitals and communities by surging necessary supplies. Our ultimate goal is to work with our Palestinian partners to strengthen the health system's

capacity and maintain critical health services during crises, saving as many lives as possible.

IRC is also working through partners to deliver child protection, women's protection and empowerment and education.

We are ready to scale up our programming in Gaza as soon as a ceasefire is in place. The IRC will aim to work directly and through partners to provide nutrition, water, sanitation and hygiene, health care, and protection, particularly focused on separated children.

### ► OUR IMPACT

As of October 2024, our programming supported the health, education, safety and economic wellbeing of 193,334 people in the oPt. We are seeking to support 500,000 people over the next year.

### ► ADVOCACY

The advocacy team in the UK brings the IRC's frontline expertise and experience to Westminster, where we work together with both Parliament and Government in strengthening the UK's policies and responses to crises and conflicts around the world.

For Gaza, we helped inform the UK Government's thinking on how to effectively measure humanitarian aid getting into Gaza. We partnered with Medical Aid for Palestinians to

send Emergency Medical Teams, and we worked closely with Parliament and Government to secure a commitment from the Israeli Government to investigate an airstrike that hit one of our Emergency Medical Teams in January 2024. Our recommendation for the Government to resume funding to the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) was also adopted.

### Emergency appeal

The Disasters Emergency Committee (DEC) brings together 15 leading aid charities – including IRC UK – and raises funds to respond to disasters quickly and effectively.

The DEC launched the Middle East Humanitarian Appeal in October 2024 to respond to urgent needs in the Middle East region, particularly in Gaza, Lebanon and the West Bank. As of the time of writing, the DEC appeal has raised over £35 million and donations are supporting member agencies' responses, including the IRC's, enabling them to scale up their work in the region.

IRC UK has actively fundraised for Gaza since the conflict began, raising over £2m from the UK public to date. The appeal will continue to run for the foreseeable future.



## Heba's story

Heba is a 15-year-old girl from Gaza who has been displaced multiple times with her family and is currently in Khan Younis. Before the war, she was a thriving student who wanted to major in science and used to recite poetry as a hobby. Amid the war and the loss of her older brother, she and her sister have taken charge in retrieving water, cooking and caring for their parents. "I was set to graduate..." she shares. "I would say, 'Now I find myself sitting, scrubbing and transferring water. This is impossible.' With time, we got used to the days. We got used to the tragedies we are in." Heba has been joining the psychosocial sessions for adolescent girls, run by IRC's partner, Nafs. The sessions have allowed her to create a support network with other girls and feel hopeful despite the trauma and tragedies she's faced due to the war. "They gave us optimism and hope."



# Sudan

The power struggle in Sudan between the Sudanese Armed Forces (SAF) and the Rapid Support Forces (RSF) erupted into a large-scale conflict in April 2023 and has been driving humanitarian needs in the country ever since. The conflict propelled the country to the brink of collapse and also to the top of the IRC's 2024 and 2025 Watchlist reports.

Sudan now holds two distressing records as the crisis there has displaced more people (14.6 million) and left more people in humanitarian need (30.4 million) than any other crisis since records began. One in 10 people in humanitarian need globally is in Sudan. Experts warn Sudan is heading toward one of the world's worst famines in decades: extreme levels of food insecurity and malnutrition are affecting over 25 million people, more than half the population.

The country's health care system is collapsing, with more than 70% of hospitals out of service due to a lack of medical supplies, staff, and direct impact from the conflict. The World Health Organization (WHO) verified at least 119 attacks on health care between April 2023 and October 2024, and humanitarian aid is further disrupted by other bureaucratic and administrative impediments, intensified fighting, and criminality.

► **HOW WE'RE RESPONDING**

Despite immense operational challenges, IRC is supporting communities inside and outside Sudan. When the conflict began in 2023, the IRC adapted its programming and scaled up its response to address the increased humanitarian needs.

Working with local organisations, the IRC is providing: integrated water, sanitation and hygiene (WASH) programmes; child protection services and support for women and girls, including services for survivors of gender-based violence (GBV); and vital health and nutrition services.

Three million people have sought refuge in the neighbouring countries of Uganda, Ethiopia, South Sudan and Chad. The IRC has also expanded our programming in these countries to support people arriving from Sudan.

► **ADVOCACY**

In 2024 the UK advocacy team focused its efforts on the countries facing the most acute humanitarian crises and where interventions by the UK could have the highest impact. For Sudan, this involved securing high-level meetings with UK policymakers to share our expertise and highlight where UK action was needed to strengthen the response to the crisis. This resulted in the new Government working to increase the visibility of the crisis in Sudan and announcing new funding.

**Funder spotlight: FCDO**

The IRC is currently part of the Mercy Corps-led Cash Consortium Sudan (CSS) to which the UK Foreign, Commonwealth and Development Office (FCDO) contributed £5m. The IRC provides multi-purpose cash assistance to people who have been internally displaced after fleeing from Habila, Nuba mountains, and other fragile localities to Dilling locality (South Kordofan). To date, IRC distributed cash through digital money transfers to 1,880 households, and we are currently working on preparations to distribute cash to an additional 768 households in December 2024.

## Eatizaz's story (IRC Sudan Country Director)

"I have slept in over 50 beds since the conflict started." Eatizaz is the IRC's Country Director in Sudan. She is leading a team who are responding to the biggest humanitarian crisis ever recorded. Eatizaz has been displaced multiple times herself, and many of her staff have had to send their families away from danger, while they continue to work. The team has adapted the support they provide to be mobile, providing healthcare and protection to people who have had to flee danger. Eatizaz still carries the key to her home that she was forced to leave, hoping that she will return one day. "If I let it go, then I will lose hope, and I don't want to lose that hope."



# Helping people affected by crises rebuild their lives

For over 90 years, the IRC has worked in some of the most challenging and hard-to-reach humanitarian contexts. Many of these are well known and widely reported; others have little public awareness but the severest of humanitarian needs, affecting many thousands or millions of people. All of the IRC's work is made possible by our generous supporters – members of the public, corporate and foundation partners, government and institutional donors plus local organisations and the communities with whom we work.

The UK Foreign, Commonwealth and Development Office (FCDO) is IRC UK's largest government partner. In 2024, we began a major new FCDO-funded programme in Yemen, where the conflict lasting over a decade has resulted in one of the world's worst humanitarian crises. Our *'Reducing Illness, violence, and abuse through Systematic Empowerment'* (RISE) project has already reached over 132,000 people. The IRC works in close partnership with our three Yemeni partners, Abs Development Organization, Field Medical Foundation and Building Foundation for Development. The project's focus on local engagement and leadership is strongly aligned with both FCDO and IRC's commitment to partnerships and localisation. Through this project, we have been actively increasing health and nutrition services, strengthening water, sanitation and hygiene facilities and running programmes to protect women and children from violence and other forms of abuse.

In 2024, the IRC's flagship FCDO funded programme *'What Works to Prevent Violence – Impact at Scale'* (What Works 2) made major strides forward. The programme will invest £47 million to contribute to eliminating violence against women and girls in high-risk contexts across the world. The programme funds evidence-based approaches to prevent violence against women and girls, supporting their design, scaling, and rigorous evaluation, while also piloting and testing innovative prevention strategies. The programme has already awarded 11 grants to local and women-led organisations, including seven innovation grants. These projects are not only benefiting the communities where they are delivered but will together result in a substantial evidence base of programming that can be replicated and scaled in other contexts.

The Swedish International Development Cooperation Agency (Sida) partners with the IRC through a uniquely flexible 'Programme-Based Approach'. Flexible funding enables Sida partners such as IRC to quickly adapt and respond to areas of greatest need, including those with little global attention. IRC was able to utilise this flexible approach in Central African Republic (CAR) where around half the population is in humanitarian need, with half a million people having been displaced from their homes through conflict. In one village, Nzakoundou in the northwest of CAR, the presence of armed groups had limited access to essential services for the community. Then in early morning in December 2023, an armed group violently attacked the village. More than 956 houses were burnt down, several children and pregnant women were severely injured and 24 people were killed, leaving the surviving villagers in an acute humanitarian crisis.

Through humanitarian funds from Sida, IRC was able to rapidly respond in the immediate aftermath of this localised disaster. Urgent cash allocations and other humanitarian support enabled the community to access food, relief supplies and rehabilitation materials. The programme was especially focused on the needs of women and children.

IRC UK is one of Sida's Humanitarian Framework Agreement partners, a longstanding partnership, providing the fastest route to meeting urgent humanitarian needs. Over the past year alone, Sida supported IRC with humanitarian interventions in 22 countries, reaching more than four million people (2.5 million being women or girls).

## 132,000

Our RISE project has already reached over 132,000 people.

## £47 million

IRC's flagship programme 'What Works 2' will invest £47 million to contribute to eliminating violence against women and girls in high-risk contexts across the world.

## 22 countries

Humanitarian interventions in 22 countries, reaching more than four million people (2.5 million being women or girls).



**THIS PAGE:** Dr Marwan Muthana manages mobile medical clinics in Al-Dhale'e, Yemen, providing critical care for people displaced by conflict as well as host communities.





“The IRC’s work shows practical love in action – supporting people seeking refuge, so that they are able to heal from their trauma, regain control of their futures, and unlock their potential to contribute richly to our communities.”

– Adjoa Andoh, IRC Ambassador

### 3. Support for our work

We remain extremely grateful to our generous supporters and donors, philanthropic partners, government donors and IRC Ambassadors who have helped the IRC to sustain and grow our work around the world over the last year. With the right solutions and your generous support, we can continue to support people affected by conflict and crisis around the world and help them rebuild their lives, including here in the UK.



We appreciate our community of donors for their considerate and flexible philanthropic approach that continues to galvanise support amongst their networks. We are particularly grateful for the support of the following **philanthropists and partners** as well as those who wish to remain anonymous:

- Jenifer Barton and family, and the Charities Aid Foundation (CAF)
- CD&R Foundation
- Drago Family
- Founders Pledge
- Francesco Garzarelli and Elena Ciallie
- Generation Foundation
- The Gulab Jamun Charitable Trust
- Ravi Gurumurthy
- Nick and Andrea Kukrika
- Scott and Claire Mackin
- FX and Natasha de Mallmann
- Cressida Pollock and Danny Luhde-Thompson
- Chris Rokos
- Eric Salama
- Peter Sands and Betsy Tobin
- James and Hiroko Sherwin

We are extremely grateful to our wonderful **trust and foundation partners** and **sister organisation supporters**, as well as those who wish to remain anonymous. Your support has helped children recover from malnutrition, support development in the early years, and improve the health and wellbeing of families across the world.

- Bainum Family Foundation
- Children’s Investment Fund Foundation
- Circular Bioeconomy Alliance
- Ex Corde Trust
- Green Room Charitable Trust
- Islamic Relief Worldwide
- Jacobs Foundation
- Minderoo Foundation
- Porticus
- Stanley Thomas Johnson Foundation
- Van Leer Foundation

We remain grateful to our **corporate partners** who again in 2024 have shown their commitment to people affected by humanitarian crises. Our corporate partners have supported a wide breadth of programming, including health care, livelihoods support, cash assistance, education, as well as enabling us to respond quickly in emergencies.

- AlixPartners
- Choose Love
- Citi Foundation
- The Coca-Cola Foundation
- LSEG Foundation
- Novo Nordisk Foundation
- Terrapinn
- UBS Optimus Foundation

The **UK public** have continued to generously support the IRC in FY24, donating £4.9m. This year was sadly dominated by conflict in Gaza, and we were so thankful for the swift response of our donors, who gave more than £2m to our emergency appeal, ensuring the IRC could reach many more clients in the affected regions. We are also grateful to all of our regular givers, who give monthly donations or take part in our Weekly Lottery. Regular support like this enables the IRC to effectively plan resources and implement longer-term projects in a sustainable and cost-effective way.

We are grateful to our **IRC Ambassadors** and high-profile supporters, with special thanks to Adjoa Andoh, Rami Malek, Indira Varma, Romola Garai, Danielle de Niese, Dame Maggie Aderin-Pocock and IRC Supporters Delia Smith, Julie Anne Robinson, Big Zuu and James Hawes. These luminaires helped play a crucial part in raising awareness of the IRC’s clients and work, reaching new audiences and raising funds. For example:

- IRC Ambassador and actress Adjoa Andoh generously participated in three programme visits across Europe, creating captivating social media content and giving interviews to major British and global media outlets, including *Harper’s Bazaar*, *Sunday Mirror*, and *Times Radio*. Her efforts amplified the voices of our clients and powerfully advocated for their needs.
- New IRC Ambassador, scientist, author and presenter, Dame Maggie Aderin-Pocock visited the IRC UK’s Healing Classrooms programme in Essex, accompanied by *The Guardian*, to witness firsthand how the IRC provides free training sessions

and resources to educators and schools supporting refugee and asylum-seeking students. This visit resulted in a feature-length interview highlighting the programme’s impact.

- Meanwhile, IRC Ambassador and actor Romola Garai marked the release of her film *One Life*, which tells the story of Nicholas Winton, a British WWII hero who rescued hundreds of refugee children, mostly Jewish, fleeing Nazi persecution. Garai visited a school in Chichester to see how the IRC continues to support refugee children in the UK today; her visit was accompanied by a number of media interviews and online content. *One Life* also included a call to action, encouraging viewers inspired by the film to donate to the IRC.

In summer 2024, IRC UK installed its first photo exhibition in London, entitled ‘Climate Changed My Home,’ commemorating the IRC’s 90 years of bold humanitarian action and raising awareness of the devastating impact of the climate crisis on refugees and displaced communities globally.

The exhibition showcased extraordinary stories from IRC clients around the world impacted by the devastating effects of climate change, from displaced families in East Africa, to communities in Pakistan whose homes were destroyed by floods. The installation aimed to educate audiences, highlight the breadth of the IRC’s work and its bold solutions within the climate space, and elevate the experiences of some of the world’s most climate-vulnerable populations.

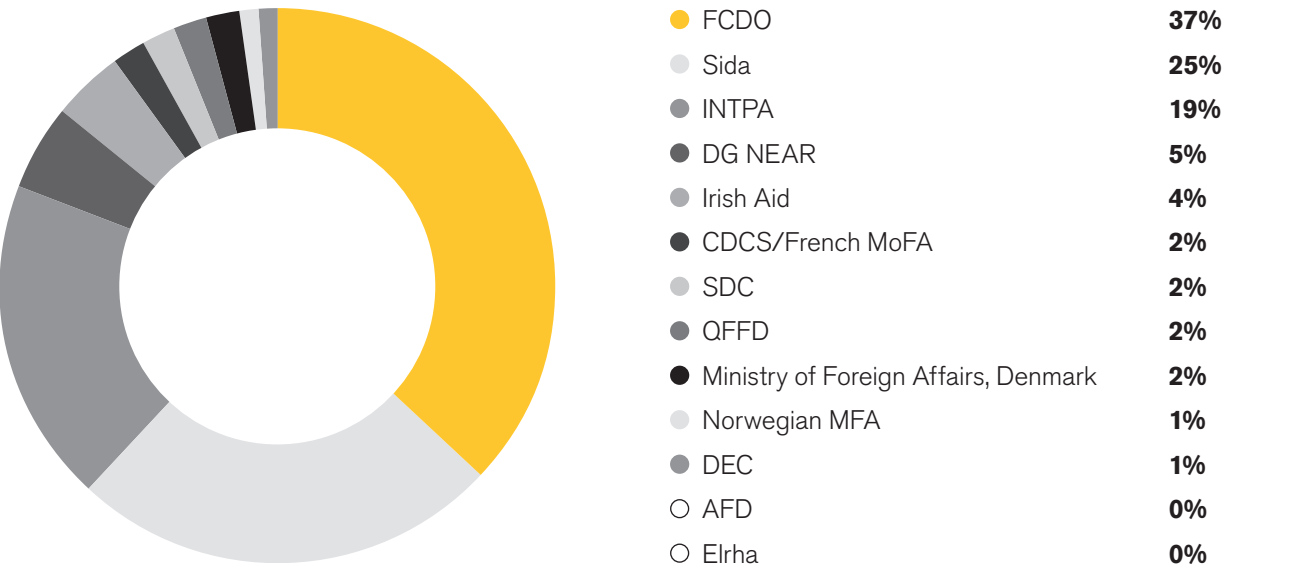
To raise awareness and show their support of the exhibition, IRC Ambassadors Rami Malek and Indira Varma and IRC Supporter Delia Smith attended the launch of photo exhibition and captured images which were used to promote the installation across UK media and social media.

Since 2020, **His Majesty King Charles III** (then HRH The Prince of Wales) has been the **Royal Patron** of IRC UK. His Majesty has devoted time to visiting the IRC’s programmes in Berlin, Jordan and virtually in Nigeria, and met with our staff both internationally and here in the UK. He has been a compassionate and steadfast supporter of our mission and advocate for our clients, and has also supported the IRC through our membership of the Disaster Emergency Committee (DEC). We remain grateful for His Majesty’s commitment to improving the lives of people affected by conflict and crisis and are honoured to have his Royal Patronage.

IRC UK’s **government partnerships** are a critical foundation for our impact across the world. Many of our partnerships have continued for decades – a reflection of the trusted relationship with our government partners.

IRC is thankful for the constructive and collaborative support of our government donors.

IRC UK GOVERNMENT DONOR PORTFOLIO





# 4. Safeguarding

IRC understands safeguarding as its responsibility to ensure IRC Persons and Associates do not engage in conduct that may harm IRC Clients, Persons, or Associates. This means that IRC Persons and Associates may not engage in abuse, exploitation, or harassment – including any form of physical, verbal, emotional, psychological, economic, or sexual harm, and/or any other abuse of power.

In 2024, IRC approved this revised definition in a new Safeguarding Policy, simplifying our organisational safeguarding commitments and integrating separate child and adult Safeguarding Policies into one. The Policy is being socialised to colleagues, clients, donors, partners and trustees throughout 2024 and into 2025. Translation into 13 languages, various versions (including plain language, child-friendly), and different mechanisms (such as facilitated training, videos, open office hours) are being employed to facilitate access to and understanding of the policy's content.

In the UK, these safeguarding responsibilities are extended to include providing appropriate and sensitive support to clients, irrespective of whether the harm is connected to IRC Persons or projects, in line with UK statutory guidance. While the responsibility to resolve the safety and welfare concerns that arise in clients' lives is with statutory services we believe it is our responsibility refer concerns to a service that can help, and follow up where possible, to ensure that services have all the relevant information needed. IRC UK's approach to safeguarding is detailed in IRC UK's

Safeguarding Standard Operating Procedure, launched in 2024 and currently under its first annual review.

IRC's Safeguarding Strategy focuses on three pillars: prevention, reporting, and response (including survivor response and investigations). The strategy has led to increases in resourcing for safeguarding and distributed responsibility to deliver across multiple teams for greater impact. A new multi-year strategy will be drafted during 2024-25.

In 2024, IRC rolled out eight Safeguarding Minimum Standards, which provide a roadmap for IRC offices, teams, and partners to operationalise IRC's Safeguarding Policy and Code of Conduct to and promote professional conduct, with a particular focus on shared ownership and accountability. The Standards provide concrete steps to deliver toward each standard; identifies which actors are responsible; and includes links to tools that facilitate action. Accountability for actions sits across multiple teams and functions and therefore we are promoting dialogue and action across senior management teams and technical teams. In 2024, IRC UK progressed from an initial benchmark of 84% against the Minimum Standards, to 96% met. IRC UK expects to reach 100% met in early 2025, and with the UK Board of Trustee's Safeguarding Committee, explore further ways to ensure that safeguarding practice continues to be challenged and enhanced in the UK.

**BELOW:** Khadija Hassan Tijjani is an IRC Maternal Infant and Young Child Feeding officer in the Wuro Jebbe community health centre in Yola, Adamawa State, Nigeria.



# Reference and administrative details of the charity, its trustees and advisors

## TRUSTEES

- Dr Titilola Banjoko  
*(Chair)*
- The Rt Hon Alistair Burt  
*[to July 2024]*
- Ciarán Donnelly
- Cressida Pollock  
*(People and Culture Committee Chair)*
- Francesco Garzarelli  
*(Audit and Governance Committee Chair)*
- Huey Nhan-O'Reilly  
*(External Relations Committee Chair)*
- Sir Hugh Bayley  
*[to July 2024]*
- Kathryn Ludlow  
*[to July 2024]*
- Kemal Ahmed  
*[to July 2024]*
- Lynette Lowndes  
*[to October 2023]*
- Martin Hyman
- Najwa Al Abdallah
- Natalie Lynn Au  
*(Safeguarding Committee Chair)*  
*[from October 2023]*
- Noelia Serrano
- Richard Winter  
*[to October 2023]*
- Joseph McCarthy  
*[from October 2024]*
- Henriette Kolb  
*[from October 2024]*
- Nicola Pollitt  
*[from October 2024]*
- Laura Round  
*[from October 2024]*

## EXECUTIVE DIRECTOR

Laura Kyrke-Smith  
*[to July 2024]*  
  
Khusbu Patel  
*acting [from July 2024]*

## COMPANY SECRETARY

Rachel French

## REGISTERED OFFICE AND PRINCIPAL OPERATING ADDRESS

100 Wood Street  
London  
EC2V 7AN

## COMPANY REGISTRATION NUMBER

03458056 (England and Wales)

## CHARITY REGISTRATION NUMBER

1065972

## AUDITOR

Crowe U.K. LLP  
55 Ludgate Hill  
London EC4M 7 JW

## BANKERS

National Westminster Bank Plc.  
250 Bishopsgate  
London  
EC2M 4AA

Standard Chartered Bank  
1 Basinghall Avenue  
London  
EC2V 5DD

## SOLICITORS

Bates Wells  
10 Queen Street Place  
London EC4R 1 BE

Eversheds Sutherland  
1 Wood Street  
London EC2V 7WS



# Governance, structure and management

► **CONSTITUTION**

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

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

► **LIABILITY OF MEMBERS**

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

► **BOARD OF TRUSTEES**

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

Board members may serve up to two three-year terms. At the recommendation of the People & Culture Committee, the Board may vote to keep a Board member (who wishes to stay) for a third term of one or maximum two years. All Board members must rotate off the Board after eight years. IRC Inc. has a right to a representative on the IRC UK Board and that individual (currently Ciarán Donnelly) does not need to rotate off the Board.

The diversity of trustees is kept under review by the Board of Trustees in line with the commitments made in the Board's Gender, Equality, Diversity and Inclusion Action Plan. Further, the Board places an emphasis on ensuring that our trustees provide the specific mix of skills that have been identified as important to the charity's objectives and activities. All

**THIS PAGE:** Andrii and Mariia fled Kharkiv as the war in Ukraine began to escalate. They, their children and Mariia's parents found refuge in Farnham thanks to a UK sponsor.



new trustees receive a full induction programme to ensure they understand their role and responsibilities, including with respect to safeguarding. New and existing trustees are also offered training opportunities to help them to fulfil these responsibilities. The Board of Trustees meets regularly to govern the charity.

A typical year for a Board member includes the following:

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

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

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

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

- The likely consequences of any decision in the long-term. As part of its ongoing business, the board takes decisions based on their implications for the long-term. The board has approved a strategy for the organisation, as summarised on page 6. It also maintains oversight of risks and uncertainties affecting the organisation, as summarised on page 24.
- The interests of the company's employees, as outlined in the section 'Communicating with Staff' on page 22.
- The need to foster the company's business relationships with suppliers, customers and others, as outlined throughout our annual report regarding the manner in which IRC designs its programmes and summarised in the Statement of Public Benefit on page 22.
- The impact of the company's operations on the community and the environment, as shown by our



commitment to designing programmes which are in service of clients and also demonstrated in our focus improving our environmental sustainability in light of the climate crisis, as noted on page 27.

- The desirability of the company maintaining a reputation for high standards of business conduct. High standards of organisational conduct are key to us continuing to be able to carry out our work. Our approach to issues such as safeguarding and modern slavery, set out on page 16 and 22 respectively, demonstrates this.
- The need to act fairly between members of the company. As a company limited by guarantee with the sole member being IRC NY, there is no concern in this regard. Having said that, the Trustees as directors of the company actively oversee, manage, avoid and mitigate any potential conflicts of interest which may arise.

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

► **CHARITY GOVERNANCE CODE**

The Charity Governance Code for Larger Charities (“the Code”) is a voluntary code which sets seven principles and accompanying recommended practices for good governance of large UK charities. The Board approved IRC UK’s assessment against the Code recommended practices in March 2020, whereby the assessment found IRC UK and the Board were applying all seven principles and the majority of these practices, with only two practices not applicable to IRC UK. From this assessment, several action items were identified to further strengthen IRC UK’s governance. Through the Audit & Governance Committee (“AGC”), the Board commits to an annual review of its implementation of the Code. In September 2024, the AGC observed that the Board’s practices had remained consistent with the Code and identified a number of positive improvements since the last review, with only one action follow-up action.

► **EXTERNAL GOVERNANCE REVIEW**

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

OMG measured IRC UK against the Code’s seven key principles. In its final report, issued in June 2023, OMG reported good practice across these seven key principles and identified a strong governance and leadership foundation. Of the 23 actions identified by the Board following from the recommendations of OMG’s report, all but one were actioned by October 2024. These actions focused primarily on further strengthening the Board’s effectiveness through ways of working and efficiency of reporting, meetings and papers.

► **MANAGEMENT**

Laura Kyrke-Smith was IRC UK Executive Director until July 2024; Khusbu Patel has since been Acting Executive Director. The Executive Director works with a UK Senior Management Team (SMT), who meet regularly to review and operationalise organisational business.

Alice Herzog  
*Director, UK Mass Markets*

Denisa Delić  
*UK Advocacy Director*

Emily Boniface  
*(from January 2025)*  
*Senior Advisor, Strategy and Delivery*

Genevieve Caston  
*Director, Resettlement, Asylum, and Integration (RAI) UK*

Lawrence White  
*(from September 2024)*  
*UK Financial Controller*

Monica Liljeroth  
*(to March 2024)*  
*UK Financial Controller*

Peggy Walters  
*(to March 2024)*  
*UK Communications Director*

Savannah Matheson  
*(March 2024 – January 2025)*  
*Associate Director, UK Communications*

Zaheen Tariq  
*Human Resources Operations Manager*

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

Penny Cornish  
*Head of HR Operations and Delivery, Europe*

Aśka Pickering  
*Vice President, Awards Management Unit*  
*[to May 2024]*

Naima Siddiqi  
*Senior Director of Finance and Operations*  
*[to October 2023]*

Stephen Holyoak  
*Director of Finance, Europe*  
*[from October 2023]*

Khusbu Patel  
*Deputy ED*  
*[April – July 2024]*

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

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

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

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

The People & Culture Committee is responsible for advising on IRC UK’s People and Culture work, including key human

resources matters and efforts to support and advance IRC UK’s organisational culture in line with ‘IRC Way’ values. Further, the Committee is charged with identifying and recommending to the Board potential new trustees, including Board and Committee chairs. Lastly, the Committee is charged with maintaining oversight of IRC UK’s progress on gender, equality, diversity and inclusion efforts.

The Safeguarding Committee is charged with maintaining oversight of the IRC UK’s response to safeguarding issues. This includes oversight of the organisation’s policies, practices and procedures in place to prevent safeguarding concerns as well as oversight of how the organisation responds to related violations of such policies and procedures. The Committee also advises the Board on appropriate safeguarding governance and management arrangements and performance.

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

► **REMUNERATION AND PAY PHILOSOPHY**

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

IRC UK prepares an annual gender pay gap report, to identify any differences in the average pay between female and male employees and publishes this information on our website. Since 2022, IRC UK also publishes an ethnicity pay gap report. IRC UK is a member of the Living Wage Foundation and all employees are paid at least at the level of the London Living Wage for each hour worked.

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



The remuneration of the other key management personnel outlined above is determined by the SVP Europe. Excluding those who report directly to IRC NY but operate from IRC UK's offices for reasons of practicality, remuneration for all other employees of IRC UK is approved by the Executive Director, the Head of HR Operations & Delivery, Europe and the Director of Finance, Europe, who review salaries annually in September, with any adjustments taking effect on 1 October. This review is mandated by the Board of Trustees, which determines the budget for salary increases as part of the annual budget approval process. IRC UK's overriding principle is that any pay award resulting from the salary review process is dependent upon the availability of funds and informed by the current and next year's financial position of IRC UK.

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

► **DISABILITY INCLUSION**

IRC UK strives to be an equal opportunities employer.

IRC UK will ensure that individuals with disabilities are provided with reasonable adjustments to participate in the job application and/or interview process, and for essential job functions if appointed to a role. Should any adjustment be required, we work with candidates to put in place adjustments that would support them through the application and interview process. For example, extra time is agreed with candidates to allow them to complete tests as part of the interview process.

IRC UK actively attracts and recruits disabled people to help fill job opportunities, including apprenticeship and internships. All UK-based jobs are advertised on various platforms, including those that specifically support candidates with disabilities, such as SCOPE. IRC UK is flexible when assessing candidates by ensuring disabled job applicants have the best opportunity to demonstrate that they can complete the job.

IRC UK ensures new and existing employees complete disability equality awareness training. Moreover, IRC UK is a Disability Confident Employer, and we actively promote a culture of being Disability Confident.

IRC UK supports employees with disabilities by guidance and advice following occupational health assessments. This can be to provide employees with specialist equipment, adjusting the employee's work or working pattern or through any other means which enables employees to complete their

job. Additionally, managers of disabled staff are provided with resources to support their direct reports.

IRC UK ensures there are no barriers to the development and progression of disabled employees through supporting their ongoing career development and providing adjustments for internal interviews where needed. Through fair, transparent and open interview processes we ensure that progression opportunities are accessible to all.

► **SUBSIDIARY COMPANY**

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

The principal activity of the subsidiary is to manage the trading activities of IRC UK. The subsidiary was dormant in 2024.

► **COMMUNICATING WITH STAFF**

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

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

► **STATEMENT OF PUBLIC BENEFIT**

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

that these are targeted to people in need, also taking into account an assessment of their needs and evaluating and assessing the beneficial changes.

► **STATEMENT ON MODERN SLAVERY**

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

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

Since 2022, IRC UK has completed the UK Government's Modern Slavery Assessment Tool (MSAT) annually. The MSAT requires a comprehensive assessment of IRC's global policies, practices and training to identify any areas of improvements in our protections and to reduce the risk of exploitation of workers in our supply chains. Undertaking this assessment was recommended by the FCDO, since IRC UK is an important supplier to FCDO. IRC UK received the very favourable score of 85% in 2022 and an even more favourable score of 89% in 2023, and no recommendation for immediate actions. Some of the recommendations were not applicable to a charity such as IRC UK, however, IRC has taken on the recommendation to coordinate the completing of the annual Modern Slavery Statement with a review of the MSAT submission. Most recently, IRC UK completed the MSAT in January 2025 receiving a score of 91%.

We have had no relevant modern slavery cases reported in 2024. More information can be found through the Modern Slavery Statement on our website.

► **CODE OF FUNDRAISING PRACTICE STATEMENT**

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

Lottery and Regular Giving products, and for handling inbound telephone calls and outbound telemarketing.

The professional fundraisers used by IRC UK follow all legislation and guidance on best practice as set out by the Fundraising Regulator, and guidance set out by the Chartered Institute of Fundraising. Although they are not necessarily themselves members of relevant voluntary organisations.

IRC UK's service providers have confirmed that all staff engaged in IRC UK activities receive comprehensive training prior to making or receiving calls, or speaking to the public on behalf of the organisation, and undergo regular training in best practice and compliance. We strive to ensure that members of the public, not least vulnerable persons, are protected from unreasonable intrusion into their privacy, such as persistent approaches for the solicitation of funds and undue pressure to provide funding. In this regard, our systems ensure that vulnerable people are protected from communications and that all our staff receive training on these matters. We insist that professional fundraisers have in place Vulnerable Persons Policies and that their staff are trained prior to being permitted to undertake activities on our behalf. Fundraising telephone activities are recorded and monitored by the agency, and we have our own monitoring scheme in place. Face-to-Face fundraisers are closely monitored by the operator.

We are satisfied that we have complied with all relevant legislation and guidance on best practice. We received 43 complaints in 2024 (compared to 74 in 2023). These were all resolved by our Supporter Care team, in line with internal policy.

► **FINANCIAL REVIEW**

Total income for the year ended 30 September 2024 decreased by £5.6m (5%) to £116.5m (2023: £122.1m). This was driven primarily by a reduction in income from charitable activities, which reduced by £9.1m (8%) to £105.7m (2023: £114.7m), with the impact softened by strong growth in donations and legacies, which rose by £3.3m (47%), growing to £10.5m (2023: £7.2m).

Expenditure reduced by £3.1m (3%), largely driven by a reduction in expenditure on charitable activities of £4.0m (3%), and the consequence of the reduction in income.

► **INVESTMENTS**

IRC UK's cash holdings, totalling £6.9m as at 30 September 2024 (2023: £14.2m), are held in current accounts with



Standard Chartered Bank and NatWest Bank, denominated in donor currencies (Euro, British Pound and United States Dollars).

IRC UK aims to transfer any cash holdings not required to meet its operating expenditure commitments, to IRC NY, such that funds can be effectively allocated to delivery of charitable activities without delay.

► **RESERVES**

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

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

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

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

► **REVIEW OF RESERVES**

Funds and reserves totalled £7.0m as of 30 September 2024 (2023: £9.8m), of which £1.4m (2023: £4.4m) is restricted funds and £5.6m (2023: £5.5m) is unrestricted. This represents unspent donations raised during specific

appeals, such as the Disaster Emergency Committee appeals, which had not been spent at the year end. £0.1m (2023: £0.2m) is held in fixed assets.

IRC UK ended the year with net unrestricted surplus of £0.1m, maintaining free reserves (excluding fixed assets) totalling £5.6m (2022: £5.5 million). This equates to approximately three months of unrestricted operating expenditure in line with organisational targets. As a percentage of unrestricted operating expenditure, free reserves cover 24% of costs for 2024 (2023: 23%).

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

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

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

Restricted income for the year was £93.3m (2023: £99.3m), and restricted expenditure for the year was £96.3m (2023: £99.5m), which leaves restricted fund balances carried forward of £1.4m (2023: £4.4m)

► **MATCHING FUNDS**

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

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

► **PRINCIPAL RISKS AND UNCERTAINTIES**

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

1. On 24 January 2025, the United States Government began taking a number of actions through a variety of Executive Orders impacting IRC's US government-funded portfolio. IRC UK does not receive or manage US government funding and so is not directly impacted. However, as part of the global IRC network, which is significantly affected, these actions pose some risks to IRC UK. The key risk of relevance to IRC UK is the ability to maintain a balanced unrestricted budget.
  - a. Mitigation: In 2024, we performed a strategic review of our resources in order to identify cost efficiencies in our staff base and areas of discretionary spend. This has been monitored through regular reporting of financial performance to management, the Audit and Governance Committee, and Board of Trustees. Additionally, at the time of writing and as the situation continues to evolve, the IRC globally is operating in a state of heightened stewardship and continually analysing the impact on IRC's liquidity and net assets to ensure financial sustainability. Additional cost saving measures have been put in place as part of a global process and further measures will be considered as needed.
2. The UK Prime Minister announced in February 2025 that the UK Overseas Development Aid (ODA) budget will be reduced from 0.5% of GNI to 0.3% of GNI by 2027. This presents a risk to IRC UK's funding stream from FCDO.
  - a. Mitigation: This change is not expected to be fully introduced until 2026/2027 and information is not yet available on where reductions will be made within the ODA portfolio. In the interim, IRC UK is reviewing its FCDO-funded portfolio to identify areas of risk and mitigation. IRC UK also continues to advocate around the impact of aid cuts, to underscore the importance of aid spending and to engage with donors in the UK and at country level to position IRC for future funding.
3. Continued economic instability in the UK, coupled with continuing effects of high inflation and in the context of internal budget pressures, presents a risk to IRC UK of lower funding across both public and private income streams. Reduced funding would lead to a reduction in IRC UK's income and downsizing of programmes and could have knock-on effects on IRC UK's ability to raise

the profile of the crises we work in, and to advocate for policy change.

a. Mitigation: IRC UK has worked to diversify its institutional funding, within the parameters of IRC's structure globally, and the budgeting process has been reflective of the economic context. Management continues to monitor fundraising performance against targets, and remains ready to adjust these if necessary, and to reinvest, switch or reduce expenditure accordingly if necessary.

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

a. Mitigation: The IRC has a widely communicated code of conduct and reporting procedures and conducts annual training on the code of conduct for all employees globally. IRC UK has procedures for systematic and timely monitoring and reporting of incidents to donors and the Charity Commission. There is regular communication between the UK Safeguarding Advisor, the Ethics and Compliance Unit and the UK Board on incidents and reports to donors, ensuring clarity on any incidents. Specific to fraud, IRC's Integra system provides additional financial controls by making monitoring and approvals easier, with more visibility for budget holders. Specific to safeguarding, IRC UK has appointed a dedicated safeguarding officer and further, all IRC offices are required to meet IRC's Safeguarding Minimum Standards or have an action plan to meet the minimum standards, of which the progress must be reported every six months; these ensure that safeguarding is embedded into IRC's ways of working.

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



# Streamlined energy and carbon report (SECR)

► INTRODUCTION

IRC UK’s 2024 Energy and Carbon report has been prepared in accordance with The Companies (Directors’ Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, commonly known as Streamlining Energy and Carbon Reporting (SECR); it provides one lens to help us understand our carbon impacts and guide our actions to reduce our emissions.

This report outlines i) our scope under SECR, ii) the total energy used, and associated carbon emissions for the year ending 30 September 2024, iii) a summary of actions taken in the year to reduce our emissions and iv) further detail on the methodology used to comply with SECR.

► OUR SCOPE FOR SECR

The SECR sets out the UK’s mandatory reporting requirements for energy and carbon impacts of large UK organisations, including large Charities, as defined by the Companies Act 2006. IRC UK is classed as a large organisation under the regulations.

SECR requires us to report the total annual energy consumption, and associated carbon emissions for 12 months to 30 September 2024, our financial year end. Energy relates to all energy of any fuel type where we have direct or indirect control, known as Scope 1 and 2 emissions under Greenhouse Gas Protocol (see methodology for further details). For IRC UK, energy in scope is electricity and gas consumption to run our head office in London, and any business travel by personal car starting or ending in the UK.

► OUR IMPACTS AND INTENSITY RATIOS

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

TABLE 1: SUMMARY OF ENERGY AND CARBON IMPACTS FOR 2024 WITH OUR INTENSITY RATIOS

Energy Source	GHG Scope	Consumption (kWh)		Greenhouse Gas Emissions (tCO <sub>2</sub> e)	
		2024	2023	2024	2023
Gas	1	57,016	69,117	12.6	12.6
Electricity	2	67,697	67,760	13.9	13.9
Business Travel	3		N/A	0.1	N/A
Total		136,814	136,877	24.5	26.5
Intensity ratios					
Area		180.10kWh/m <sup>2</sup>	180.10kWh/m <sup>2</sup>	0.03tCO <sub>2</sub> e/m <sup>2</sup>	0.03tCO <sub>2</sub> e/m <sup>2</sup>
Full Time Employees		550.93kWh/FTE	524.43kWh/FTE	0.10tCO <sub>2</sub> e/FTE	0.10tCO <sub>2</sub> e/FTE

For business travel there were a small number of recorded car journeys. Business travel relating to the use of taxis or public transport is out of scope under SECR.

► OUR ENERGY EFFICIENCY ACTIONS

IRC UK is committed to achieving Net Zero emissions by 2050 and in May 2024 we renewed our Carbon Reduction Plan (CRP) as part of our commitment to this.

IRC UK is continuing to work with internal sustainability resources and aligning with our other IRC entities globally to advance our collaborative environmental initiatives and develop a global net-zero strategy and roadmap. This approach ensures consistency in our sustainability efforts and maximises our impact across the organisation.

We remain dedicated to implementing additional measures to enhance energy and water efficiency, reduce single-use plastics and achieve our long-term commitment of reaching net zero greenhouse gas emissions by 2050. Through continued collaboration with building management and stakeholders, we are confident in our ability to make meaningful progress towards this. In 2024 we have:

- Engaged with the building’s management in planning for the implementation of sustainable practices within our tenanted office. This will include updated waste signage to promote appropriate waste disposal and recycling practices and an ambitious target to increase our recycling rate to 75%.
- Established routine requests for reports on gas, water, and electricity consumption/waste to ensure data accuracy and oversight.
- Initiated a plan for revising procurement standard operating procedures (SOPs) to include sustainability revisions and implementing green procurement initiatives.
- Conducted workshop sessions to review current working practices and identify areas of high consumption and usage within our UK working practices. These sessions have enabled us to develop actionable plans to reduce consumption and enhance sustainability across our operations.
- Contracted an external consultant to carry out an energy audit of the London office, along with a set of recommendations to reduce our energy use. These include an adopted energy and carbon policy and staff carbon literacy initiatives.

Globally, IRC is forming external capacity-strengthening partnerships to support baselining, development and implementation of our climate and environmental roadmap.

We are developing knowledge exchange systems to amplify IRC’s existing solutions, for example, a new global Climate Operations Solutions Library that will be a one-stop shop for climate resources, an internal climate webpage, and a Climate Buddy peer exchange programme.

► METHODOLOGY

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

Our energy and carbon emissions are based on our UK operations for the year 1 October 2023 to 30 September 2024. Electricity data relates to our own office use (individually metered). Gas data is based on the total consumption for the building (meter readings) and the proportion estimated to be used by IRC UK, based on our floor area as a percentage of the whole building’s area (5.32%). With the annual energy consumption (kWh) data obtained, the appropriate carbon conversion factor is applied to calculate the carbon emissions in tonnes of Carbon Dioxide Equivalent (tCO<sub>2</sub>e).

For business travel, the organisation’s financial records were reviewed for any expenses related to car hire, personal car mileage claims and any other fuel consumption where we have direct or indirect control. The mileage data for these journeys was used to calculate emissions, with an emission factor of 0.192 kg CO<sub>2</sub>e per mile. The total emissions from personal car journeys were added to the overall emissions.

► LIMITATIONS

The mileage data used for calculating emissions from personal car journeys is based on the reimbursed mileage amounts provided, with an assumed reimbursement rate of 0.45p per mile. While this covers the main journeys, it may not fully capture all employee travel or reflect variations in vehicle types, fuel efficiencies, or travel conditions, which can affect actual emissions. The carbon emission factor applied assumes standard petrol vehicles, but variations in vehicle type (e.g., hybrid or electric) could lead to differences in emissions. Furthermore, the emissions factors used for gas and electricity are based on standard industry values, which may not fully reflect the specific energy mix or efficiency of IRC UK’s actual energy consumption. If more detailed data on vehicle types, fuel efficiency, or energy procurement were available, a more precise calculation could be made.

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



# Statement of trustees' responsibilities

The trustees, who are also directors of IRC UK for the purposes of company law, are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

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

him/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

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

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

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



Dr. Titilola Banjoko

Chair



Francesco Garzarelli

Chair of Audit and Governance Committee

Approved by the trustees on 11 March 2025

# Independent auditor's report

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

### ► OPINION

We have audited the financial statements of International Rescue Committee, UK ('the charitable company') for the year ended 30 September 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### ► BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law.

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

### ► CONCLUSIONS RELATING TO GOING CONCERN

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

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

### ► OTHER INFORMATION

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



► **OPINIONS ON OTHER MATTERS  
PRESCRIBED BY THE COMPANIES  
ACT 2006**

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

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

► **MATTERS ON WHICH WE  
ARE REQUIRED TO REPORT  
BY EXCEPTION**

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

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

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

► **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the trustees' responsibilities statement set out on page 29, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the

preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

► **AUDITOR'S RESPONSIBILITIES  
FOR THE AUDIT OF THE  
FINANCIAL STATEMENTS**

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

► **EXTENT TO WHICH THE AUDIT  
WAS CONSIDERED CAPABLE OF  
DETECTING IRREGULARITIES,  
INCLUDING FRAUD**

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

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a

direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102).

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

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

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

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

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

► **USE OF OUR REPORT**

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



**Naziar Hashemi**

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

24 March 2025



# Statement of financial activities

Year to 30 September 2024

(incorporating income and expenditure account)

	Notes	Unrestricted funds £'000	Restricted funds £'000	Total 2024 funds £'000	Unrestricted funds £'000	Restricted funds £'000	Total 2023 funds £'000
<b>Income and expenditure</b>							
<b>Income from:</b>							
Donations and legacies		7,385	3,164	10,549	4,567	2,633	7,200
Investments		279	—	279	147	—	147
Charitable activities	1	15,564	90,127	105,691	18,118	96,627	114,745
<b>Total income</b>		<b>23,228</b>	<b>93,291</b>	<b>116,519</b>	<b>22,832</b>	<b>99,260</b>	<b>122,092</b>
<b>Expenditure on:</b>							
Raising funds		7,419	—	7,419	6,492	—	6,492
Charitable activities							
Overseas programming							
Health		2,263	31,037	33,300	3,883	24,735	26,618
Safety		1,961	28,956	30,917	5,152	30,429	35,581
Education		798	7,182	7,980	1,876	8,871	10,747
Economic wellbeing		1,113	22,744	23,857	4,926	30,670	35,596
Power		375	1,670	2,045	382	860	1,242
Other		9,020	2,145	11,165	76	1,946	2,022
UK programming							
UK RAI		138	2,533	2,671	98	2,030	2,128
Total charitable activities	3	15,668	96,267	111,935	16,393	99,541	115,934
<b>Total expenditure</b>	<b>4</b>	<b>23,087</b>	<b>96,267</b>	<b>119,354</b>	<b>22,885</b>	<b>99,541</b>	<b>122,426</b>
<b>Net income for the year</b>		<b>141</b>	<b>(2,976)</b>	<b>(2,835)</b>	<b>(53)</b>	<b>(281)</b>	<b>(334)</b>
<b>Balances brought forward at 1 October 2023</b>		<b>5,474</b>	<b>4,365</b>	<b>9,839</b>	<b>5,527</b>	<b>4,646</b>	<b>10,173</b>
<b>Balances carried forward at 30 September 2024</b>		<b>5,615</b>	<b>1,389</b>	<b>7,004</b>	<b>5,474</b>	<b>4,365</b>	<b>9,839</b>

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

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

# Balance sheet

As at 30 September 2024

	Notes	2024 £'000	2023 £'000
<b>Fixed assets</b>			
Tangible assets	7	118	171
<b>Current assets</b>			
Debtors	9	40,771	56,907
Cash at bank and in hand		6,884	14,198
<b>Total current assets</b>		<b>47,655</b>	<b>71,105</b>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	10	(40,654)	(61,341)
<b>Net current assets</b>		<b>7,001</b>	<b>9,764</b>
<b>Total assets less current liabilities</b>		<b>7,119</b>	<b>9,935</b>
Provision for liabilities and charges		(115)	(96)
<b>Net assets</b>		<b>7,004</b>	<b>9,839</b>
<b>Accumulated funds</b>			
Unrestricted funds	11	5,615	4,365
Restricted funds		1,389	5,474
<b>Total funds</b>		<b>7,004</b>	<b>9,839</b>

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



**Dr. Titilola Banjoko**  
Chair



**Francesco Garzarelli**  
Chair of Audit and Governance Committee

Approved by the trustees on 11 March 2025



# Statement of cash flows

Year to 30 September 2024

	Notes	2024 £'000	2023 £'000
<b>Cash flows from operating activities:</b>			
Net cash (used in)/provided by operating activities	A	(7,352)	3,591
<b>Cash flows from investing activities:</b>			
Investment income		279	147
Purchase of tangible fixed assets		—	(19)
<b>Net cash from investing activities</b>		<b>279</b>	<b>128</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(7,073)</b>	<b>3,719</b>
<b>Cash and cash equivalents at 1 October 2023</b>	B	<b>14,198</b>	<b>11,290</b>
<b>Change in cash and cash equivalents due to exchange rate movements</b>		<b>(241)</b>	<b>(811)</b>
<b>Cash and cash equivalents at 30 September 2024</b>	B	<b>6,884</b>	<b>14,198</b>

Notes to the statement of cash flows for the year to 30 September 2024

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

	2024 £'000	2023 £'000
<b>Net movement in funds (as per the statement of financial activities)</b>	<b>(2,835)</b>	<b>(334)</b>
<b>Adjustments for:</b>		
Depreciation charge	53	62
Investment income and interest receivable	(279)	(147)
Exchange rate movements	241	811
Decrease in debtors	16,136	(7,377)
Decrease in creditors	(20,668)	10,576
<b>Net cash provided by (used in) operating activities</b>	<b>(7,352)</b>	<b>(3,591)</b>

B Analysis of cash and cash equivalents

	2024 £'000	2023 £'000
Cash at bank and in hand	6,884	14,198
<b>Total cash and cash equivalents</b>	<b>6,884</b>	<b>14,198</b>

C Analysis of changes in net debt

	At 1 October 2023 £'000	Cash flows £'000	Other non-cash changes £'000	At 30 September 2024 £'000
<b>Total cash and cash equivalents</b>	<b>14,198</b>	<b>(7,073)</b>	<b>(241)</b>	<b>6,884</b>

# Principal accounting policies

Year to 30 September 2024

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

► BASIS OF PREPARATION

These accounts have been prepared for the year to 30 September 2024.

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

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

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

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

► CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

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

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

- the treatment of deferred income balances relating to performance-related grants and contracts as monetary liabilities;
- the judgement that expenditure incurred on performance-related grants and contracts is a reliable basis for estimating the right to receive payment for the work performed;

- the judgement that, subject to any evidence to the contrary, all expenditure incurred under a signed funding agreement is recoverable from funders;
- the judgement that there is no provision required for disallowed expenditure under donor funding agreements (see note 16);
- estimates in respect of accrued expenditure;
- the allocation of office overheads and governance costs between charitable expenditure categories; and
- estimating the useful economic life of tangible fixed assets.

► ASSESSMENT OF GOING CONCERN

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

The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above.

On January 24, 2025 the United States Government began taking a number of actions to implement a variety of Executive Orders impacting their funding of foreign aid. Whilst IRC UK receives no funding from the US government, IRC Inc., who provide core financial support to IRC UK, are significantly affected. As this is an evolving situation, IRC is operating in a state of heightened stewardship and continually analysing the impact on IRC's liquidity and net assets to ensure financial sustainability. As at the date of audit opinion, IRC has taken action to reduce office space and headcount related to the US Government-funded programmes impacted by the Executive Orders. Additionally, as of October 2024, IRC has secured a \$30 million line of credit from JPMorgan Chase to further strengthen its short-term liquidity. Following these actions IRC Inc. has been agreed by their auditors (KPMMG) as a going concern themselves, which includes all of the commitments they



continue to make to IRC UK, as a key part of the global IRC network.

Further to this, the UK Prime Minister announced in February 2025 that the UK Overseas Development Aid (ODA) budget will be reduced from 0.5% of GNI to 0.3% of GNI by 2027. This change is not expected to be fully introduced until 2026/2027 and information is not yet available on where reductions will be made within the ODA portfolio. In the interim, IRC UK is reviewing its FCDO-funded portfolio to identify areas of risk and mitigation. IRC UK also continues to advocate around the impact of aid cuts, to underscore the importance of aid spending and to engage with donors in the UK and at country level to position IRC for future funding.

The ongoing global economic downturn and continued rising cost of living on the charity in the financial year have also been considered, and the trustees have concluded that despite the continuing longer-term uncertainty of global economic conditions and funding sources, the going concern assumption remains appropriate.

The other most significant areas that affect the carrying value of the assets held by the charity are compliance risks in relation to restricted grants, funding pipelines and reserves.

The trustees therefore have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, being at least twelve months from the date of approval of these financial statements, and are not aware of any other material uncertainties which may adversely affect the organisation. Accordingly, the financial statements continue to be prepared on the going concern basis.

## ► SUBSIDIARY COMPANY

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

## ► INCOME RECOGNITION

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

Grants and income from government and other agencies have been included as income from activities in furtherance of the charity's objectives, as these amount to support for specific activities and specifically outline the goods

and services to be provided to beneficiaries. This includes income received in relation to DEC appeals. Income from individuals and other private organisations has been included as donations.

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

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

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

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

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

## ► INTEREST RECEIVABLE

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

## ► EXPENDITURE RECOGNITION

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

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

## ► EXPENDITURE ALLOCATION

Expenditure comprises the following:

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

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

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

## ► FOREIGN CURRENCY

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

Foreign currency risk is managed by holding restricted donor funds in the grant reporting currency if these are in USD, EUR or GBP in the UK, the US or the field, until close to the spending date or funds are converted into USD, the official expenditure currency for IRC globally, at the time of receipt. IRC UK also enters into forward contracts to manage risks associated with certain donor currencies. Foreign currency cash, funds held overseas, grants receivable, programme creditors and deferred income balances for performance-related programme funding are treated as monetary assets and liabilities. These items are retranslated at the balance sheet date as they represent actual funds receivable, balances in hand to fund specific

programmes and committed expenditure under those programmes, measured in the underlying donor currency. Generally, the gains and losses on the debit balances (cash, funds held overseas, grants receivable, programme debtors) offset those on the credit balances (programme creditors, deferred income).

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

## ► LEASED ASSETS

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

## ► TANGIBLE FIXED ASSETS

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

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

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

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

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

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

- for vehicles and equipment, the useful life is always three years



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

► FINANCIAL INSTRUMENTS

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

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

► DEBTORS

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material. Within debtors are donor funds held overseas which are not yet spent.

► CASH AT BANK AND IN HAND

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

► CREDITORS AND PROVISIONS

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

► FUND ACCOUNTING

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

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

► EMPLOYEE BENEFITS

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

# Notes to the financial statements

## Year to 30 September 2024

1. Charitable activities

	Unrestricted funds £'000	Restricted funds £'000	Total 2024 £'000
<b>Income from government, foundations and other public donors</b>			
Agence Française de Développement (AFD)	—	5,891	<b>5,891</b>
American Express Foundation	—	524	<b>524</b>
Asylum, Migration and Integration Fund	—	508	<b>508</b>
Children's Investment Fund Foundation	—	527	<b>527</b>
Disaster Emergency Committee	—	6,691	<b>6,691</b>
Europeaid	—	1,712	<b>1,712</b>
FCDO	—	21,630	<b>21,630</b>
French Crisis and Support Centre (CDCS)	—	4,953	<b>4,953</b>
Home Office	—	1,122	<b>1,122</b>
Irish Aid	—	6,618	<b>6,618</b>
Minderoo Foundation	—	373	<b>373</b>
Norwegian Agency for Development Cooperation (NORAD)	—	786	<b>786</b>
Norwegian Royal Ministry of Foreign Affairs	—	602	<b>602</b>
Oak Foundation	—	419	<b>419</b>
Porticus	—	440	<b>440</b>
Swedish International Development Cooperation Agency (SIDA)	—	31,085	<b>31,085</b>
Swiss Agency for Development & Cooperation (SDC)	—	2,855	<b>2,855</b>
UBS Optimus Foundation	—	1,480	<b>1,480</b>
US Agency for International Development (USAID)	—	597	<b>597</b>
Other Trusts and Foundations	—	1,314	<b>1,314</b>
<b>Total grants</b>	—	90,127	<b>90,127</b>
Unrestricted income from grants	15,564	—	<b>15,564</b>
<b>2024 Total funds</b>	15,564	90,127	<b>105,691</b>



**1. Charitable activities** (continued)

	Unrestricted funds £'000	Restricted funds £'000	Total 2023 £'000
<b>Income from government, foundations and other public donors</b>			
Asfari Foundation	—	430	<b>430</b>
Asylum, Migration and Integration Fund	—	370	<b>370</b>
Agence Française de Développement (AFD)	—	5,066	<b>5,066</b>
CARE	—	1,025	<b>1,025</b>
Children's Investment Fund Foundation	—	183	<b>183</b>
Disaster Emergency Committee (DEC)	—	10,679	<b>10,679</b>
European Community (EuropeAid)	—	1,249	<b>1,249</b>
Foreign, Commonwealth & Development Office (FCDO)	—	26,323	<b>26,323</b>
French Crisis and Support Centre (CDCS)	—	1,540	<b>1,540</b>
Ireland – Development Cooperation Division of the Department of Foreign Affairs (Irish Aid)	—	8,759	<b>8,759</b>
Ministere Française de l'Europe et des Affaires Etrangères	—	2,609	<b>2,609</b>
Oak Foundation	—	1,022	<b>1,022</b>
Said Foundation	—	333	<b>333</b>
Standard Chartered plc	—	436	<b>436</b>
Swedish International Development Cooperation Agency (SIDA)	—	27,166	<b>27,166</b>
Swiss Agency for Development and Cooperation (SDC)	—	4,376	<b>4,376</b>
UBS Optimus Foundation	—	1,569	<b>1,569</b>
The Danish International Development Agency (DANIDA)	—	1,015	<b>1,015</b>
The Danish Government (Danish MFA)	—	1,550	<b>1,550</b>
US Agency for International Development (USAID)	—	292	<b>292</b>
Other Trusts and Foundations	—	635	<b>635</b>
<b>Total grants</b>	—	96,627	<b>96,627</b>
Unrestricted income from grants	18,118	—	<b>11,112</b>
<b>2023 Total funds</b>	<b>18,118</b>	<b>96,627</b>	<b>107,739</b>

IRC UK acknowledges funding from specific donors in note 16.

**2. Analysis of expenditure from unrestricted funds**

	Raising funds £'000	Charitable activities £'000	Total 2024 £'000
<b>Direct costs</b>			
Staff costs	4,023	11,337	<b>15,360</b>
Direct costs	3,132	838	<b>3,970</b>
<b>Total direct costs</b>	<b>7,155</b>	<b>12,175</b>	<b>19,330</b>
<b>Support costs</b>			
Staff costs	167	2,210	<b>2,377</b>
General support costs	94	1,236	<b>1,330</b>
Travel, transport and accommodation	3	47	<b>50</b>
<b>Total support costs</b>	<b>264</b>	<b>3,493</b>	<b>3,757</b>
<b>Total costs</b>	<b>7,419</b>	<b>15,668</b>	<b>23,087</b>

	Raising funds £'000	Charitable activities £'000	Total 2023 £'000
<b>Direct costs</b>			
Staff costs	2,931	6,954	<b>9,885</b>
Direct costs	2,936	2,607	<b>5,543</b>
<b>Total direct costs</b>	<b>5,867</b>	<b>9,561</b>	<b>15,428</b>
<b>Support costs</b>			
Staff costs	371	4,062	<b>4,433</b>
General support costs	234	2,556	<b>2,790</b>
Travel, transport and accommodation	20	214	<b>234</b>
<b>Total support costs</b>	<b>625</b>	<b>6,832</b>	<b>7,457</b>
<b>Total costs</b>	<b>6,492</b>	<b>16,393</b>	<b>22,885</b>

Support costs include the costs of general administration and management, allocated to raising funds and charitable activities on the basis of the proportion of staff time attributable to those categories. Support costs charged to the category of charitable activities are further allocated across individual activities or sectors on the basis of proportional direct expenditure incurred on those activities during the year (see note 3).

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



**3. Charitable activities**

	Support costs £'000	Activities undertaken directly £'000	Total 2024 £'000
<b>Overseas programming</b>			
Health	32,261	1,040	<b>33,301</b>
Safety	29,952	965	<b>30,917</b>
Education	7,731	249	<b>7,980</b>
Economic Wellbeing	23,113	744	<b>23,857</b>
Power	1,981	64	<b>2,045</b>
Other	10,816	348	<b>11,164</b>
<b>UK Programming</b>			
UK Resettlement, Asylum and Integration	2,588	83	<b>2,671</b>
<b>Total funds</b>	<b>108,442</b>	<b>3,493</b>	<b>111,935</b>

	Support costs £'000	Activities undertaken directly £'000	Total 2023 £'000
<b>Overseas programming</b>			
Health	24,735	3,883	<b>28,618</b>
Safety	30,429	5,152	<b>35,581</b>
Education	8,871	1,876	<b>10,747</b>
Economic Wellbeing	30,670	4,926	<b>35,596</b>
Power	860	382	<b>1,242</b>
Other	1,946	76	<b>2,022</b>
<b>UK Programming</b>			
UK Resettlement, Asylum and Integration	2,030	98	<b>2,128</b>
<b>Total funds</b>	<b>99,541</b>	<b>16,393</b>	<b>115,934</b>

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

**4. Net movement in funds**

This is stated after charging:		
	2024 £'000	2023 £'000
Staff costs (note 5)	<b>19,277</b>	15,279
Statutory auditor's remuneration 2023-24	<b>75</b>	71
Statutory auditor's remuneration 2022-23	<b>40</b>	—
Non-audit services paid to statutory auditors	<b>2</b>	12
Depreciation	<b>53</b>	62
Operating lease charges (note 12)	<b>259</b>	259

**5. Staff costs and trustees' remuneration**

	2024 £'000	2023 £'000
Wages and salaries	<b>15,729</b>	13,050
Social security	<b>1,806</b>	1,481
Defined pension contributions	<b>773</b>	599
Severance costs	<b>969</b>	149
<b>Total</b>	<b>19,277</b>	15,279

Included in staff costs are the costs of technical unit and other staff on IRC UK payroll but funded from IRC NY budget (see note 13). The number of employees who earned £60,000 per annum or more (including taxable benefits but excluding pension and national insurance contributions) during the year was as follows:

	2024 No.	2023 No.
£60,001 - £70,000	<b>49</b>	25
£70,001 - £80,000	<b>19</b>	13
£80,001 - £90,000	<b>12</b>	8
£90,001 - £100,000	<b>12</b>	6
£100,001 - £110,000	<b>4</b>	5
£110,001 - £120,000	<b>—</b>	2
£120,001 - £130,000	<b>4</b>	2
£130,001 - £140,000	<b>2</b>	1
£140,001 - £150,000	<b>—</b>	—
£150,001 - £160,000	<b>1</b>	—

No trustee received any remuneration for services as a trustee (2023 - £nil). Expenses amounting to £392.70 (2023 - £nil) were paid to or on behalf of trustees, for reimbursement of travel costs.

The total employment costs, including employers' pension and social security contributions, of the key management personnel of the charity as defined under Governance Structure and Management, was £482,882 (2023 – £588,966). For personnel that have global roles only the proportion of total employment costs relating to time spent on matters relating to IRC UK was included in 2023 (£288,802), in 2024 costs for these staff are shown in full, and the comparative value for 2023 restated.

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

	2024 No.	2023 No.
Fundraising and donor development	<b>16</b>	17
Programme delivery	<b>217</b>	186
Programme support	<b>21</b>	20
Management and administration	<b>13</b>	18
	<b>267</b>	241

**6. Taxation**

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



7. Tangible fixed assets

	Computer equipment £'000	Furniture, fixtures and equipment £'000	Leasehold improvements £'000	Total £'000
<b>Cost</b>				
At 1 October 2023	22	97	362	481
Additions	—	—	—	—
Disposals	(12)	—	—	(12)
At 30 September 2024	10	97	362	469
<b>Depreciation</b>				
At 1 October 2023	20	79	211	310
Charge for year	1	5	47	53
Disposals	(12)	—	—	(12)
At 30 September 2024	9	84	258	351
<b>Net book values</b>				
At 30 September 2024	1	13	104	118
At 30 September 2023	2	18	151	171

8. Investments

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

9. Debtors

	2024 £'000	2023 £'000
Funds held overseas	29,627	38,840
Grants receivable	8,140	11,970
Other debtors and prepayments	3,004	6,097
	40,771	56,907

10. Creditors: amounts falling due within one year

	2024 £'000	2023 £'000
Programme creditors	9,060	14,659
Deferred income	29,748	44,062
Other creditors and accruals	1,846	2,716
	40,654	61,437

Reconciliation of movements in deferred income:

	2024 £'000	2023 £'000
Carrying amount 1 October 2023	44,062	41,591
Amounts released during the year	(44,062)	(41,591)
Income deferred in the current year	29,748	44,062
Carrying amount at 30 September 2024	29,748	44,062

Provision for liabilities and charges

	2024 £'000	2023 £'000
Provision for liabilities and charges	96	77
Utilised during the year	—	—
Additions during the year	19	19
Carrying amount at 30 September 2024	115	96

11. Restricted funds

	At 1 October 2023 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2024 £'000
Asia	74	7,714	(7,419)	369
Central Africa	—	9,550	(9,550)	—
East Africa	16	16,821	(16,825)	12
West Africa	—	8,164	(8,164)	—
Middle East and North Africa	1,616	20,025	(21,524)	117
Europe	2,226	7,961	(10,125)	62
Latin America	—	3,980	(3,980)	—
Other	433	19,076	(18,680)	829
Total restricted funds	4,365	93,291	(96,267)	1,389

	At 1 October 2022 £'000	Income £'000	Expenditure and transfers £'000	At 30 September 2023 £'000
Asia	94	20,871	(20,891)	74
Central Africa	—	10,517	(10,517)	—
East Africa	16	17,580	(17,580)	16
West Africa	—	11,636	(11,636)	—
Middle East and North Africa	922	18,852	(18,158)	1,616
Europe	2,250	8,262	(8,286)	2,226
Latin America	—	423	(423)	—
Other	1,364	11,119	(12,050)	433
Total restricted funds	4,646	99,260	(99,541)	4,365



## 12. Operating leases

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

	2024 £'000	2023 £'000
Within one year	272	259
Within two to five years	305	302
	577	561

## 13. Connected charities and related parties

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

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

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

During the year, income of £15,564k (2023 - £17,875k) was recognised from IRC NY, of which £3,552k (2023 - £8,171k) was unrestricted budgeted funding and £12,012k (2023 - £9,704k) was the reimbursement of employment costs of UK based global staff.

Due to the international nature of the organisations' operations, certain salaries and costs are paid by IRC NY and IRC BE and then reimbursed by IRC UK, and vice versa. At 30 September 2024, £2,448k (2023 - £997k) was owed by IRC NY to IRC UK and nil (2023 - £73k) by IRC UK to IRC BE in relation to such reimbursements.

At the year end, funds held by IRC offices overseas, which related to IRC UK programmes and are included within debtors in accordance with IRC UK accounting policies, totalled £29,627k (2023 - £38,840k). Funds owed to IRC overseas offices in relation to monies already disbursed totalled £9,060k (2023 - £14,659k). During the year a total of £94,164k was remitted to IRC overseas offices (2023 - £93,508k).

IRC NY has agreed to support the fulfilment of matching fund obligations of projects that have been approved under IRC network procedures, as well as to guarantee any expenditure which is disallowed by donors on these projects. At the year-end £70k (2023 - £83k) was owed by IRC NY to IRC UK in relation to disallowable expenditure on grants.

Included within donations and legacy income on the statement of financial activities are donations of £43,284 from IRC UK trustees (2023 - £47,294). No trustee had any beneficial interest in any contract with the charity during the year.

## 14. Project commitments

As at 30 September 2024, IRC UK was committed to expenditure on ongoing and future programmes totalling £138.9m (2022 - £163.9m). Funding agreements are in place for all of the aforementioned programmes.

Project title	Contract Value £'000	Funds spent to date £'000	Future committed amounts £'000
What Works to Prevent Violence: Impact at Scale	45,500	7,466	38,034
Saving Lives in Sierra Leone Phase 2	19,500	6,846	12,654
DEC Pghase 2A and 2B	10,177	4,754	5,423
Education Research in Conflict and Protracted Crisis (ERICC)	9,828	8,765	1,063
Building Resilient Communities for Sustainable Development in Rural Afghanistan	8,964	1,333	7,631
Supporting Social and Economic Resilience of Vulnerable Women and Girls (SECuRE) II 2021-2024	8,871	9,045	(174)
Feminist Solidarity Fund (FSF)	8,336	2,030	6,306
Appui au Développement des jeunes enfants dans la province du Lac (ADELAC)	8,335	8,612	(277)
Humanitarian Assistance and Resilience Building in Somalia (HARBS)	6,652	924	5,728
Autonomisation sociale des femmes tchadiennes par l'accès aux services de santé et la prise en compte des violences basées sur le genre	5,621	4,903	718
Syria resilience Consortium (SRC) 2020 Pooled Fund	5,418	5,526	(108)
DEC Turkey-Syria Earthquake Appeal	5,157	3,914	1,243
Kenema Recovery from COVID-19 (KMARC) Year 2	4,482	626	3,856
Partnering for Resilience to Emergencies through Transformation of SRHR (PRET-SRHR)	4,428	790	3,638
Building Local Resilience in Syria (BLRS)	4,231	702	3,529
Other projects (under £5m contract values)	71,534	21,862	49,672
	227,034	88,098	138,936

## 15. Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total 2024 £'000
<b>Fund balances at 30 September 2024 are represented by:</b>			
Tangible fixed assets	118	—	118
Net current assets	5,612	1,389	7,001
Provisions	(115)	—	(115)
<b>Total net assets</b>	<b>5,615</b>	<b>1,389</b>	<b>7,004</b>

	Unrestricted funds £'000	Restricted funds £'000	Total 2023 £'000
<b>Fund balances at 30 September 2023 are represented by:</b>			
Tangible fixed assets	171	—	171
Net current assets	5,400	4,646	10,046
Provisions	(96)	—	(96)
<b>Total net assets</b>	<b>5,475</b>	<b>4,646</b>	<b>10,121</b>



16. Acknowledgement of donor contributions to charitable activities

IRC UK acknowledges the following contributions from donors included within charitable activities in note 1.

Agence Française de Développement (AFD)

Contract Number	Programme	Cash Received EUR	Income Recognised EUR
AFD CNE 1215 01 K	Projet d'urgence d'alimentation en eau potable des communes d'accueil des personnes déplacées internes à la frontière malienne du Niger	—	(122,150.00)
AFD CTD 1222 01 N	Autonomisation sociale des femmes tchadiennes par l'accès aux services de santé et la prise en compte des violences basées sur le genre	2,500,000.00	1,570,747.00
CTD 1225 01 S	Appui au Développement des jeunes enfants dans la province du Lac (ADELAC)	2,000,000.00	2,864,352.00
AFD CNE1294 01 T	SEL	146,000.00	87,743.00
AFD CZZ 3354 04 F	APCC 2022 " Appui à la sécurité alimentaire et soutien aux filières protéines végétales dans les pays de la Grande Muraille Verte »	—	199,578.00
CZZ3254	Feminist Solidarity Fund (FSF)	5,000,000.00	2,379,914.00
Total		9,646,000.00	6,980,184.00

DG DEVCO (EuropeAid)

Contract Number	Programme	Cash Received EUR	Income Recognised EUR
	Building Resilient Communities in Somalia	—	(260.99)
T03.102	Prévention et réponse aux violences basées sur le genre à travers l'autonomisation sociale, économique et la participation citoyenne des femmes et des filles	—	(283,706.93)
FED/2017/386-194 & FED/2017/386-659	Drought Recovery & Resilience in Hiran, Galmudug and South Mudug Regions (BRCIS)	—	1,613.05
FED/2017/388-853	Restoring and Strengthening Health Services in Borno State	—	2,229.87
EIDHR/2018/402-662	THESE RIGHTS ARE MINE: Supporting Persons with Disabilities in Tanzania and Burundi to enjoy full and equal human rights, fundamental freedoms and experience respect for their inherent dignity (TRM)	—	3,431.57
CSO-LA/2018/403-572	Je FAIS ! Jeunes Filles Actives, Indépendantes et en Sécurité !	—	(1,463.28)
HUM/2018 401/897	Umwana Mumuryango (Child in the Home) UMMU	359,055.00	(228,030.07)
T05-EUTF-HOA-SS-49-03	South Sudan Rural Development: Strengthening Smallholders' Resilience in Greater Upper Nile	564,388.28	2,212,306.75
EUTF-HOA-UG-68-06	strengthening integrated systems to accelerate access to gender, child, and youth justice	-	5,387.73
Total		923,443.28	1,711,507.70

FCDO (formerly DFID)

During 2023 FCDO funded 42 projects of which nine concluded during the year and remainder continue into 2023 and 2024. A number of projects concluded their final reporting and remaining funds were received or underspent balance returned to the donor.

Contract Number	Programme	Cash Received GBP	Income Recognised GBP
PO6256	Research and Innovation Component 2: Violence Against Women and Girls in Conflict and Humanitarian Emergencies	-	165,396.78
204603-105/PO 40094598	MYHP for Complex Emergencies-RELIEF Consortia Responding to the Evolving and Long-Term IDP Emergencies in the Federally Administered Tribal Areas and Khyber Pakhtunkhwa	-	(3,578.50)
300263	Refugee Children Fund for the Europe	-	(9,045.06)
300089	Conflict affected individuals and institutions in Syria are better prepared to cope with and mitigate the risks of shocks	-	206,569.41
	GEC Payment by Result	-	1,703.54
Reference: 30722	R2HC Food and Nutrition Crises Call	-	(38,059.79)
300432-110/PO number:40107674	North East Nigeria Transition to Development-Education in Emergency Programme(ALFANN)	-	6,687.00
91251S003	Harmonized Multi-purpose Cash Assistance (MPCA)For The Most Vulnerable Conflicted-Affected Households in Iraq	-	10,345.51
DRC-4383-IRC	Safety,Support and Solutions-Phase 2	-	74.46
300036	Saving Lives in Sierra Leone, Phase II	1,286,300.74	1,588,816.04
35972	MEASURING THE IMPACT OF GBV PROGRAMMES IN EMERGENCIES: TAKING A LOCAL PERSPECTIVE	-	13,398.13
205128-103	Somalia Humanitarian and Resilience Program (SHARP)	-	42,071.92
4350	Every Adolescent Girl Empowered and Resilient (EAGER) - Sierra Leone	610,675.00	(300,581.99)
4325	Leave No Girl Behind	336,945.00	(175,772.36)
300432 - 102;PO:40117833	Promoting Rights and Supporting Protection Needs in North East Nigeria (ProSPINE+))	-	(30,038.02)
204805-111	Support to Education in the Refugee Camps, Tanzania	-	(250.84)
	Protecting Vulnerable Populations in the Northern Triangle of Central America	-	(4,034.19)
12978	U-LEARN: Uganda Learning, Evidence, Accountability, and Research Network	210,734.03	334,047.51
300495-102; PO 40122089	LAFIYA- Health Resilience in North East (HeRoN)	-	296,027.74



Contract Number	Programme	Cash Received GBP	Income Recognised GBP
	Research for Health in Human Crises	-	(26,656.94)
	Hygiene & Behaviour Change Coalition for COVID-19 response: promoting hygienic behaviours and practices, empowering women and girls, building institutional preparedness	-	(38,180.56)
300420-102	Integrated Emergency Support to Afghanistan	-	(5,052.72)
	Corruption along migration pathways in Mexico	-	1,071.71
205128-102	Building resilient Communities in Somalia (BRCiS) IRF9	88,210.00	18,895.63
205128-102	Building resilient Communities in Somalia (BRCiS) IRF9	-	4,757.40
	Building Local Resilience in Syria (BLRS)	2,489,395.99	2,374,311.66
300420-114	Multi-sector integrated humanitarian programme to address protection risks in Afghanistan	-	(88,098.52)
300978-105	Humanitarian Assistance and Resilience Building in Somalia (HARBS)	48,123.00	372,656.84
301527-107	Enhanced Provision of Basic Services in Afghanistan	-	(12,431.13)
301583	Multipurpose Cash Assistance and Immediate support through Winterization Kits to flood affected populations in Balochistan and Sindh	-	(14,491.93)
301223-101	Building Peace and Stability in Iraq	1,707,998.58	1,484,722.05
205210-292	Strengthening Sustainable Nutrition Services and Resilience for Vulnerable Communities in Northeast Nigeria (SSNR)	126,356.34	256,847.00
300978	Humanitarian Assistance and Resilience Building in Somalia (HARBS)	382,647.00	923,568.13
300554-401	Rohingya Response and National Resilience Programme (RRNRP)	538,622.00	520,147.02
17976	GAASHAAN - Sustainable Humanitarian Response and Prevention to Protection and GBV risks in Somalia	305,963.06	702,411.07
300141-101	Health Financing Technical Support in Sierra Leone	27,728.00	27,443.92
301140 - 402	Responding to the needs of Women and Children in Yemen	4,491,322.00	4,753,724.23
300405-402	Education Research in Conflict and Protracted Crisis (ERICC) – Strengthening Education in Emergencies Evidence Dissemination and Uptake for the ERICC Initiative and Wider Evidence Ecosystem	121,266.59	227,378.88
400175-401	Health Financing Technical Support in Sierra Leone Phase II	46,211.27	129,024.66

Contract Number	Programme	Cash Received GBP	Income Recognised GBP
301539-403	Climate Resilient Education Systems Trial (CREST)	-	88,970.79
	ReBUILD for Resilience (R4R) COVID-19 Responsive Fund	-	10,009.00
PO 10079	What Works to Prevent Violence: Impact at Scale. Programme Design and Innovation	3,457,651.79	3,551,347.63
PO10084/ 2020/S 182-440816	Education Research in Conflict and Protracted Crisis (ERICC)	3,960,170.53	3,667,483.92
43676	Research in the Context of the Ebola Outbreak in Eastern DRC	-	(15,000.95)
	R2HC Seed Funding: Integration of Mental Health in NCD Care	-	(258.30)
	Advancing GBV Innovations Call	-	(52,792.83)
47475	R2HC Annual Funding Call	259,229.30	402,257.71
	Self-managed abortion: Barriers and opportunities in humanitarian settings in East Africa	12,649.66	57,046.34
ES/P010873/1	Research capacity building and knowledge generation to support preparedness and response to humanitarian crises and epidemics	-	179,313.70
	Preventing Violence Against Children in and around schools in Nyarugusu Refugee Camp- Qualitative Study	-	8,002.42
	Preventing violence against adolescents in schools: understanding implementation of the Empateach intervention in Nyarugusu refugee camp	-	18,019.90
<b>Total</b>		<b>20,508,199.88</b>	<b>21,630,225.02</b>



Irish Aid Trustees' Certificate of Assurance

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

Grantor: Minister for Foreign affairs and Trade

Name of the grant: IRC - Irish Aid Strategic Partnership

Contract Number: HQHUM/2022/International Rescue Committee

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

Amount and term of grant: €3,000,000 from 1 January 2024 to 31 December 2024, including € 292,560 Emergency Response funding from Irish Aid.

Reconciliation of amounts received, expended and deferred as per table below.		
	EUR	GBP
Income received in the current year	3,000,000.00	2,565,857.00
Deferred to following year	(1,227,669.25)	(1,020,807.25)
Accrued to following year	811,693.31	676,611.31
Income recognised in the current year	2,600,628.15	2,221,660.46
Unrealised exchange rate difference	(16,604.09)	—

The income recognised in the current year in the table above relates only to the expenditure for contract IRC HQHUM/2022/InternationalrescueCommittee. Total Irish Aid income recognised in note 1 of £6.6m (2023 - £8.8m) includes other projects that were also active in the year.

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

	2024	2023
€60,001 – €70,000	43	44
€70,001 – €80,000	37	20
€80,001 – €90,000	25	12
€90,001 – €100,000	13	7
€100,001 – €110,000	9	5
€110,001 – €120,000	9	7
€120,001 – €130,000	3	3
€130,001 – €140,000	1	2
€140,001 – €150,000	2	1
€150,001 – €160,000	4	2
€160,001 – €170,000	—	—
€170,001 – €180,000	—	—
€180,001 – €190,000	1	—

During the year, total employer pension contributions were € 926,121 (2023 - €691,584).

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

Country	Contract	Project	Value (€)
Ethiopia	PETHHUM/2022/IRC Ethiopian Emergency Response Mechanism	IA - ERM	2,000,000.00
Ethiopia	PETHHUM/2022/International Rescue Committee Ethiopian Emergency Response Mechanism	IA - ERM	2,500,000.00
Pakistan	HQHUM/Pakistan/2023/IRC	Integrated Humanitarian Assistance for the Flood Affected Population in Pakistan	1,000,000.00
Sierra Leone	SLE.IRC.2023.01	AGEPP Phase II Year 2	1,035,738.88
Ethiopia	PETHHUM/2023/International Rescue Committee Ethiopian Emergency Response Mechanism	IA Emergency Response Mechanism #4	2,500,000.00
Ethiopia	PETHHUM/2023-II/International Rescue Committee Ethiopian Emergency Response Mechanism Refugee Response	Emergency Response Mechanism Refugee response through Irish Aid 2023 - 2024 funds	1,000,000.00
Sierra Leone	SLE.IRC.2024.01	Adolescent Girls Empowerment and Protection Project (AGEPP) Phase II Year 3	1,189,389.12
Burkina Faso	HQHUM/2024/InternationalRescue Committee	Emergency Response for Women's Protection in Gnagna Province	145,000.00
Sierra Leone	Plann year 1	project setup-Promoting sustainable livelihoods and ensuring women's safety, leadership, and participation in decision-making.	245,579.28

Swedish International Development Cooperation Agency

We acknowledge receipt of \$31,158,257 from Sida in the period 1 October 2023 to 30 September 2024 (2023 - \$28,316,691) for year 4 of the IRC's fifth, five-year Humanitarian Framework Agreement (HFAV-2021-2025).

Reconciliation of amounts received, expended and deferred as per table below.		
	USD	GBP
Income received in the current year	31,158,257.33	24,903,097.34
Deferred to following year	(20,437,312.53)	(15,266,650.61)
Accrued from following year	—	1,242,112.64
Income recognised in the current year	10,720,917.12	8,394,334.09
Unrealised exchange rate difference	27.68	—

Additional income from Sida of £22,690,452 was recognised in the period 1 October 2023 to 30 September 2024, having been received prior to 1 October 2023 and deferred.



**17. Post Balance Sheet Events**

On January 24, 2025 the United States Government began taking a number of actions to implement a variety of Executive Orders impacting their funding of foreign aid. Whilst IRC UK receives no funding from the US government, IRC Inc., who provide core financial support to IRC UK, are significantly affected. As a key HQ office within the IRC network IRC UK's unrestricted operations will require downsizing, broadly in line with any global cuts.

IRC responded quickly to the developing situation by issuing clear guidance to its staff and as of the start of February 2024 had put in place the following organisation wide freezes in spend:

- Hiring – All open roles and new positions.
- Travel – All activity unless strictly necessary for direct fundraising or operational continuity reasons.
- Consultants – All consultants that are not yet engaged, contracted, or confirmed, including the review of all active non-essential assignments.
- Procurement – Stop all procurement requisitions for non-essential purchases.

These reductions remain in place and will continue to do so until an extensive reforecast exercise has been completed and the global financial position is clearer.

IRC UK continues to work with IRC Inc. to right-size global support structures to the expected new program scale and geographic footprint.

In February 2025 the UK Prime Minister announced that the UK Overseas Development Aid (ODA) budget will be reduced from 0.5% of GNI to 0.3% of GNI by 2027. This change is not expected to be fully introduced until 2026/2027 and information is not yet available on where reductions will be made within the ODA portfolio. In the interim, IRC UK is reviewing its FCDO-funded portfolio to identify areas of risk and mitigation. IRC UK also continues to advocate around the impact of aid cuts, to underscore the importance of aid spending and to engage with donors in the UK and at country level to position IRC for future funding.





# How you can be a part of the IRC's work

## Donate monthly

We rely on donations to be able to help people affected by humanitarian crises to survive, recover and rebuild their lives in over 40 countries worldwide. The most effective way to support IRC is by setting up a monthly gift. By doing so, you help to ensure we are prepared and positioned to rapidly respond with health care, clean water, emergency supplies and other vital aid. Sign up today: [rescue.org/uk/make-lasting-impact](https://rescue.org/uk/make-lasting-impact)

## Get the latest updates

Sign up to our mailing list to be among the first to find out about emergencies, the latest news from conflict and crisis ones, and get information about our programmes and fundraising appeals. Sign up at: [rescue.org/UK/sign-up](https://rescue.org/UK/sign-up)

## Payroll Giving

Payroll Giving is a simple, tax-efficient scheme that allows employees to donate to any UK registered charity of their choice directly from their salary, or occupational pension, before tax. Making a donation to the IRC through Payroll Giving costs less because it is tax-free, so a monthly gift of £10 could cost as little as £6 (based on a higher-rate taxpayer). While it costs you less, the IRC receives your gift with the tax included. Many companies also offer match funding, meaning your employer could match your donation pound for pound – doubling the impact of your support. To find out more or to check if your company offers match funding for the IRC, email us at [partnerships@rescue.org](mailto:partnerships@rescue.org) and speak with your employer's HR or CSR team.

## Find out more

To find out more about what we do and how you can help visit: [rescue.org/UK](https://rescue.org/UK)

## Join the conversation



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