

**Immigrant Council of  
Ireland Limited**

*(Company limited by guarantee  
and not having share capital)*

**Directors' report and audited financial statements**

**Year ended 30 June 2014**

***Registered charity number: CHY 16908***

# Immigrant Council of Ireland Limited

## Directors' report and financial statements

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# Immigrant Council of Ireland Limited

## Directors and other information

<b>Directors</b>	John Cunningham Sr Stanislaus Kennedy Stewart Kenny (Resigned 20 October 2014) Larry Tuomey Noeline Blackwell Derek Stewart Stavrou Stavros (Resigned 2 September 2014) Philip Berman Olive Corbett (Appointed 15 December 2014)
<b>Registered office</b>	2 St. Andrew Street Dublin 2
<b>Secretary</b>	Geraldine Hegarty
<b>Auditor</b>	KPMG Statutory Auditor Chartered Accountants 1 Harbourmaster Place IFSC Dublin 1
<b>Banker</b>	Bank of Ireland College Green Dublin 2
<b>Solicitor</b>	Daly, Lynch, Crowe & Morris Solicitors The Corn Exchange Burgh Quay Dublin 2

# Immigrant Council of Ireland Limited

## Directors' report

The directors present their annual report and audited financial statements for the year ended 30 June 2014.

### Principal activities, business review and future developments

#### The Purpose of the Immigrant Council of Ireland

Granted charitable status by the Revenue Commissioners under CHY No 16908 the Immigrant Council of Ireland is a national non-governmental organisation addressing the needs of migrants and their families, representing an estimated 17% of the population.

The Council supports integration, promotes rights and entitlements, offers a free information service, is an Independent Law Centre and as an advocate contributes to policy debates through submissions, research and awareness campaigns. It also supports vulnerable groups of migrants including the undocumented, victims of racism and those who have been trafficked for sexual exploitation.

For 13 years we have taken a lead role in advocating for the reform of Irish immigration law, to deliver a modern and efficient system which is transparent, fair and just to all.

#### Who Benefits?

The frontline services of the Immigrant Council of Ireland are centred on the client.

In 2014 our services answered over 5,000 calls for help. The headline figures are:

- 5,126 immigration queries responded through our helplines
- Legal representation and assistance given to 60 migrants and their families
- 19 victims of human trafficking for sexual exploitation supported and represented
- 217 reports of racism received and responded to

#### Helplines

In line with previous years, access to citizenship, working entitlements and family rights were the main concern of those contacting our helplines.

Query type:	Number:
Citizenship	1423
Renewal of Status	367
Leave to Remain as Parent of Irish National	354
Family Reunification with spouse/partner	262
Leave to remain as family member Irish National (excluding parent)	253
Visit Visa	249
Leave to Remain – other grounds	212
Work Permit	206
Rights and Entitlements – Social Welfare	132
Re-Entry Visa	90

# Immigrant Council of Ireland Limited

## Directors' report *(continued)*

### **Legal cases**

In 2014, the Immigrant Council of Ireland successfully resolved over 35 legal cases. The cases which were resolved successfully included matters such as Family Reunification, Declaration of Statelessness, Visa Applications, Applications for Status under EU Treaty Rights, Citizenship Applications, Revocation of Removal Orders and Deportation Orders, Immigration Status for Children in Care, and Independent Status for Victims of Domestic violence.

Many of our clients come from vulnerable backgrounds, and urgently need assistance to navigate the Irish immigration system. The restrictive, and often inconsistent, regime operated by the State can result in clients not being able to vindicate their EU Treaty Rights. The State has been resistant in recognizing these rights, and we have successfully represented many clients who were initially refused their application for permanent residence.

Furthermore, a significant number of our clients face difficulties in obtaining citizenship, despite their years of reckonable residency. The Law Centre is involved in a number of cases where children, who have been in the care of the State, are facing difficulties in obtaining their original birth certificates or passports. We also represent a number of victims who have been subjected to domestic violence by their spouse or partner, whom they are dependent on for residency in the State.

### **Human Trafficking**

The council worked with 19 victims of trafficking in 2014, as well as migrant women in prostitution. They were all clients of the Independent law centre.

All of the victims of trafficking were trafficked for sexual exploitation and one was trafficked for the purposes of a sham marriage which also resulted in sexual exploitation.

Referrals came to the Immigrant Council from RUHAMA, the Women's Health Project and the Irish Refugee Council.

### **Racism**

The number of racist incidents reported to the Immigrant Council of Ireland increased by 51% to 217 reports since the start of the year, an increase from 144 during 2013.

Verbal abuse remains the most common form of racism accounting for 38% of reports while the workplace emerged as the location where most incidents occur at 21%.

In each case the Council worked to resolve the issues involved, often in partnership with the Gardaí, local authorities and other agencies of the State.

# Immigrant Council of Ireland Limited

## Directors' report *(continued)*

### **Working for the benefit of the wider public**

While our work is client-centred, and the interest of our clients remains the highest priority of the Immigrant Council of Ireland, we also use our case work and frontline experience to advance public policy for the benefit of the wider community.

Whether as an Independent Law Centre, a partner in EU research or through awareness raising work and engagement with lawmakers and the media, the Council takes a pro-active approach in giving voice to those who are often omitted from national debate.

### **Shaping the policy and media agenda**

#### *Human Trafficking*

As a frontline service provider to victims of human trafficking the Immigrant Council of Ireland is a core partner of the Turn Off the Red Light campaign seeking to refocus Irish law on those whose actions are fuelling crime.

The campaign intensified during 2014 culminating with the publication of the scheme of a bill in December, with full legislative proposals to follow in 2015. On the back of a submission made by the Council in partnership with the Dublin Rape Crisis Centre and Ruhama, the Government has also committed to include an offence of child grooming in the same piece of legislation.

The housing of victims of human trafficking in Direct Provision Centres has been highlighted by the council in partnership with Doras Luimní, Focus Ireland and Ruhama in a submission to Government. Proposals on the issue are expected during 2015.

#### *Racism*

Our successful anti-racism campaign on public transport in the Greater Dublin Area ran in March and contributed to a 51% increase in reports to our services across the year. The campaign featured on 10,000 sites across buses, trains and trams in Dublin as well as in main railway stations.

The campaign and reports generated has led to a review of Ireland's hate crime legislation to which the Immigrant Council is contributing.

#### *Immigration Reform*

At every opportunity in the national media, through political engagement and at a European level the council is highlighting the need for reform of the immigration system. Successes include the opening of the main immigration office on Burgh Quay on Saturdays in September to clear backlogs as well as a ministerial commitment to introduce an online appointments system for the office.

Our successes in individual cases have largely been as the result of the use of discretion.

# Immigrant Council of Ireland Limited

## Directors' report *(continued)*

### *Immigration Reform (continued)*

Once again the promised Immigration, Residency and Protection (IRP) Bill has not been published. The Immigrant Council is now preparing its plans to have the bill or its main elements included in party manifestos for the forthcoming general election so as Ireland will have a modern, efficient and transparent immigration system with an independent appeals mechanism.

### *International Projects*

2014 saw the culmination of the European Commission funded *StopTraffick!* Project, of which the Immigrant Council was lead partner. The resulting research on sex buyers gave valuable insights which are now contributing to policy debates in Ireland and other EU member states. Details can be found at [www.stoptraffick.ie](http://www.stoptraffick.ie)

Another EU funded project on Early Legal Intervention for victims of human trafficking also commenced in 2014 with the Immigrant Council of Ireland again as lead partner overseeing research in six countries. The outcome of this significant project is due for publication in 2016.

Our partnership with public transport companies in the Greater Dublin Area has been highlighted as best practice in Europe – with other capitals, starting with Rome, now using our work as a template.

As a member of the European Network on Statelessness the Council in partnership with UNHCR (Ireland) hosted the first major conference on the issue in Dublin. Attended by senior officials of Government the event highlighted the need for clear procedures to support 600,000 people across the EU who are stateless.

Together with the Department of Justice and the Government of Latvia we are partnering on a significant piece of research on human trafficking for the purposes of sham marriages with outcomes due in 2015.

### *Communications and Advocacy*

Putting the issues faced by our clients and their families on the political, media and public agenda is an important role for the Immigrant Council of Ireland. We operate pro-actively in terms of both political and media engagement, in order to ensure that policies are adopted to resolve these issues not just for the benefit of individuals – but for the benefit of Irish society. The communications team generated over 700 media hits during the past 12-months with the organisation frequently featuring on both national print and broadcast outlets. Coverage centred on the key issues of human trafficking, racism and immigration reform.

In addition the organisation enjoyed a following in excess of 13,000 across Facebook and Twitter by year's end – with an average weekly reach of 30,000 people (increasing to over 80,000 during periods when our issues are the centre of public debate).

In line with the Council's policy of engaging with politicians at every opportunity to advance our issues, our stand attended the national conferences and Ard Fheiseanna of Fine Gael, Labour, Fianna Fáil and Sinn Féin. In addition regular meetings took place at Leinster House.

# Immigrant Council of Ireland Limited

## Directors' report *(continued)*

Through our political contacts we have ensured that our key issues feature frequently in questions in the Oireachtas.

### *Communications and Advocacy (continued)*

Submissions were also made to both the Minister for Justice and Equality and the Oireachtas relating to accommodation of victims of trafficking, the need for child grooming legislation, and the appointment of a National Rapporteur on human trafficking.

Our submissions have helped form the new Sexual Offences Bill – the heads of which were published in late 2014.

### **Furthering our Public Benefit**

The forthcoming General Election is an opportunity for the Immigrant Council of Ireland to ensure that the issues of integration, racism and human trafficking are reflected in the manifestos of candidates and parties.

These are policies which impact on an estimated 17% of people living in Ireland. We will continue intensive engagement with candidates throughout this period – and where appropriate operate in partnership with like-minded organisations.

Resourcing our frontline services remains a priority to ensure that the more than 5,000 people who access our information and legal supports are given every possible assistance.

The Immigrant Council of Ireland also uses its frontline services to identify emerging trends and issues; work is set to begin on research projects on the impact social housing policy can have in terms of racism and discrimination, as well as the separate issue of Islamophobia.

It is clear across all areas of our organisation that the need for our input is as great today as it was when we were established 13 years ago.

The directors would like to acknowledge the support of all funders for its work and in particular the Atlantic Philanthropies.

### **Risk policies**

The board recognises the major risks to which the company could be exposed. The Immigrant Council of Ireland considers risk not only in terms of safety and security of staff but equally in terms of financial, operational, reputational governance and other risks that might affect its ability to deliver a quality service for the public benefit. Such risks relate to decrease in income from sourcing including, foundations, statutory and charitable donations. The directors are satisfied that policies and procedures are in place to understand and mitigate where possible exposure to major risks.

# Immigrant Council of Ireland Limited

## Directors' report *(continued)*

### Grants received

The following grants were received in respect of the year ended 30<sup>th</sup> June 2014:

	2014	2013
<b>Irish statutory bodies</b>		
Citizens Information Board/Comhairle	€116,400	€96,032
Dublin City Council	€22,500	€16,500
Equality Authority	€15,000	€2,500
The Arts Council of Ireland	€4,000	€18,000
National Transport Authority	-	€4,000
Iarnód Éireann	-	€1,000
LUAS-Veolia Transdev	€3,520	€1,000
<b>European Commission statutory bodies</b>		
European Web Site on Integration	€21,911	€22,600
European Commission – i-RED	€14,356	€3,000
European Commission – ISEC – Stop Traffik	-	€283,468
European Commission – ISEC – Early Legal Intervention	€256,151	-
European Commission – IFCAP	€112,837	€68,500
Grundtvig Learning Partnership – Leargas	€14,400	-
<b>Other non statutory grants</b>		
The Atlantic Philanthropies	€545,650	€501,000
European Programme for Integration & Migration (EPIM)	€7,088	€6,750
Religious Sisters of Charity	€100,000	€60,000
Community Foundation of Ireland	€60,905	€27,575
European Network on Statelessness	€1,778	-

### Books of account

The directors believe that they have complied with the requirements of Section 202 of the Companies Act, 1990 with regard to books of account by employing personnel with appropriate expertise and by providing adequate resources to the finance function. The books of account of the company are maintained at its office at 2 St. Andrew's Street, Dublin 2.

### Directors and secretary

There has been no change to the secretary during the year.

Olive Corbett was appointed as a director in December 2014.

Stavrou Stavros resigned as a director in September 2014.

Stewart Kenny resigned as a director in October 2014.

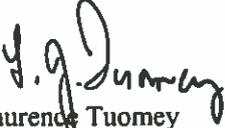
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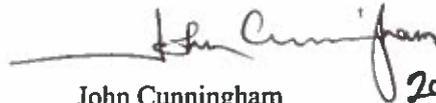
Directors' report *(continued)*

## Auditors

In accordance with Section 160(2) of the Companies Act, 1963, KPMG, Chartered Accountants, will continue in office.

On behalf of the board

  
Laurence Tuomey  
Director

  
John Cunningham  
Director

20 April 2015

# Immigrant Council of Ireland Limited

## Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the company financial statements in accordance with Generally Accepted Accounting Practice in Ireland, comprising applicable law and the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

The Company's financial statements are required by law to give a true and fair view of the state of affairs of the Company and of its surplus or deficit for that period.

In preparing each of the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

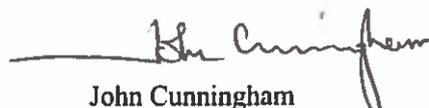
The Directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Acts, 1963 to 2013. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

The Directors are also responsible for preparing a Directors' Report that complies with the requirements of the Companies Acts 1963 to 2013.

On behalf of the board

  
Laurence Tuomey  
Director

  
John Cunningham  
Director

20 April 2015



**KPMG**  
**Audit**  
1 Harbourmaster Place  
IFSC  
Dublin 1  
Ireland

## Independent Auditor's Report to the Members of Immigrant Council of Ireland Limited

We have audited the financial statements ("financial statements") of Immigrant Council of Ireland Ltd for the year ended 30 June 2014 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with section 193 of the Companies Act 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditor**

As explained more fully in the Directors' Responsibilities Statement on page 9 the directors are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion:

- the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 30 June 2014 and of its loss for the year then ended; and
- the financial statements have been properly prepared in accordance with the Companies Acts 1963 to 2013.



**Independent Auditor's Report to the Members of Immigrant Council of Ireland Limited** *(continued)*

**Matters on which we are required to report by the Companies Acts 1963 to 2013**

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

The financial statements are in agreement with the books of account and, in our opinion, proper books of account have been kept by the company.

In our opinion the information given in the directors' report is consistent with the financial statements.

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

We have nothing to report in respect of the provisions in the Companies Acts 1963 to 2013 which require us to report to you if, in our opinion the disclosures of directors' remuneration and transactions specified by law are not made.

*N. Marshall*

**for and on behalf of**

**KPMG**

**Chartered Accountants, Statutory Audit Firm**

1 Harbourmaster Place

IFSC

Dublin 1

20 April 2015

# Immigrant Council of Ireland Limited

## Statement of accounting policies

*for the year ended 30 June 2014*

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

### **Basis of preparation**

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board as promulgated by the Institute of Chartered Accountants in Ireland.

The financial statements have also been prepared in compliance with the methods and principles of "Accounting and Reporting by Charities: Statement of Recommended Practice" (Charities SORP 2005).

The directors have prepared the Financial Statements on a going concern basis.

### **Currency**

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

### **Monetary income**

Incoming monetary resources are recognised by inclusion in the statement of financial activities only when the ultimate cash realisation can be assessed with reasonable certainty.

In certain cases donors impose restrictions and pre conditions on the use of donations. Donations with restrictions or pre conditions are only recognised in the statement of financial activities when the restrictions or pre conditions have been satisfied.

### **Accounting for incoming resources**

Immigrant Council of Ireland Limited maintains funds as follows:

#### *Restricted funds*

Restricted funds represent donations received which can only be used for particular purposes specified by the donors. Such purposes are within the overall aims of the organisation.

#### *Unrestricted funds*

General funds: These represent amounts which are expendable at the discretion of the directors in furtherance of the objectives of the charity. Such funds may be held in order to finance working capital, or projects which the company may become involved in.

### **Fixed assets**

Fixed assets are stated at cost less accumulated depreciation.

Fixtures and fittings are depreciated over their estimated useful life of eight years.

Office equipment is depreciated at 30% per annum.

# Immigrant Council of Ireland Limited

## Statement of accounting policies *(continued)* *for the year ended 30 June 2014*

### **Pensions**

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the statement of financial activities in the year in which they fall due.

### **Expenses**

Expenses are recognised on an accruals basis.

### **Taxation**

The Company is regarded by the Revenue Commissioners as established for charitable purposes only and accordingly is exempt from corporation tax in the Republic of Ireland, provided its income is supplied for charitable purposes.

Irrecoverable VAT is expensed as incurred.

### **Cash flow statement**

The Company meets the size criteria for a small Company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1 (Revised) Cash flow statements, it has not prepared a cash flow statement.

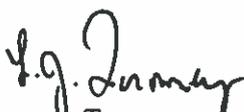
# Immigrant Council of Ireland Limited

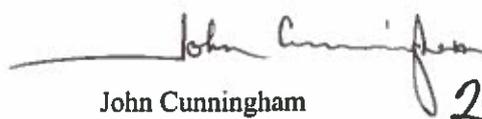
## Statement of financial activities for the year ended 30 June 2014

	<i>Note</i>	Year ended 30 June 2014 €	Year ended 30 June 2013 €
Incoming resources	3	1,335,970	1,219,960
Resources expended	4	(1,232,365)	(1,130,717)
Net incoming resources	1	103,605	89,243
Taxation	2	-	-
Net surplus for the year	9	103,605	89,243

The Company had no recognised gains or losses in the financial period other than those shown in the statement of financial activities and accordingly a statement of total recognised gains and losses is not presented. All income relates to continuing activities.

On behalf of the board

  
Laurence Tuomey  
Director

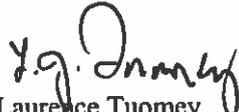
  
John Cunningham  
Director  
20 April 2015

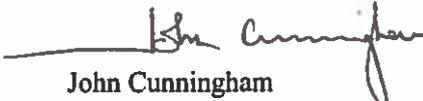
# Immigrant Council of Ireland Limited

## Balance sheet as at 30 June 2014

	<i>Note</i>	30 June 2014 €	30 June 2013 €
<b>Fixed assets</b>			
Tangible assets	5	11,518	11,573
<b>Current assets</b>			
Debtors	6	21,202	23,975
Cash at bank – unrestricted funds		365,493	215,004
		386,695	238,979
<b>Liabilities</b>			
Creditors: amounts falling due within one year	7	(205,225)	(161,169)
<b>Net current assets</b>		<b>181,470</b>	<b>77,810</b>
<b>Net assets</b>		<b>192,988</b>	<b>89,383</b>
<b>The funds of the charity</b>			
Accumulated surplus		192,981	89,376
Guarantee by members		7	7
<b>Total capital</b>	9	<b>192,988</b>	<b>89,383</b>

On behalf of the board

  
Laurence Tuomey  
Director

  
John Cunningham  
Director

20 April 2015

# Immigrant Council of Ireland Limited

## Notes

*forming part of the financial statements*

### 1 Statutory and other information

	2014 €	2013 €
Auditor's remuneration*	-	-

\*The auditor has waived fees of €5,000 in respect of years ended 30 June 2014 and 30 June 2013.

### 2 Taxation

No charge to taxation arises as the Company was granted charitable status by the Revenue Commissioners.

### 3 Income resources

	2014 €	2013 €
Restricted funds	368,744	70,897
Unrestricted funds	877,974	1,082,533
Other income	89,252	66,530
	<u>1,335,970</u>	<u>1,219,960</u>

### 4 Resources expended

	Year Ended 30 June 2014 €	Year Ended 30 June 2013 €
Cost of generating funds	83,728	100,005
Resources expended on charitable activities	1,145,004	1,026,989
Governance Costs	3,633	3,722
	<u>1,232,365</u>	<u>1,130,716</u>

Included in the resources expended on charitable activities are payroll costs of €557,260 (2013: €584,548).

	2014 €	2013 €
Wages and salaries	501,030	524,727
Employer's PRSI	51,940	53,030
Pension costs	4,290	6,791
	<u>557,260</u>	<u>584,548</u>

# Immigrant Council of Ireland Limited

## Notes (continued)

### 4 Resources expended (continue)

The number of employees, at the end of the period was as follows:

	Year ended 30 June 2014	Year Ended 30 June 2014
Employees	15	16

Expenditure is categorised between the resources expended on charitable activities, generating voluntary income and governance costs. Expenditure is recorded in the financial statements in the period in which it is incurred and is inclusive of VAT which cannot be reclaimed.

Expenditure related to charitable activities includes direct costs, salaries and overhead costs required to deliver the Company's programmes and work promoting and leading the way in Immigration and legal reform in the areas of Trafficking, Integration and access to legal representation in Ireland: with a pan European approach.

Costs of generating funds include expenditure related to fundraising activities.

Governance costs comprise costs involving the public accountability of the Company and its compliance with regulation and good practice.

### 5 Tangible fixed assets

	Fixtures & fittings	Office equipment	Total
<b>Cost</b>			
Opening cost	21,737	29,143	50,880
Additions	144	2,159	2,303
	<hr/>	<hr/>	<hr/>
At end of year	21,881	31,302	53,183
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At beginning of year	12,748	26,559	39,307
Charge for year	1,142	1,216	2,358
	<hr/>	<hr/>	<hr/>
At end of year	13,890	27,775	41,665
	<hr/>	<hr/>	<hr/>
<b>Carrying value</b>			
At 30 June 2014	7,991	3,527	11,518
	<hr/>	<hr/>	<hr/>
At 30 June 2013	8,989	2,584	11,573
	<hr/>	<hr/>	<hr/>

# Immigrant Council of Ireland Limited

## Notes (continued)

<b>6 Debtors</b>	<b>2014</b>	<b>2013</b>
	<b>€</b>	<b>€</b>
Prepayments	<b>21,202</b>	<b>23,975</b>
	<hr/>	<hr/>
	<b>21,202</b>	<b>23,975</b>
	<hr/>	<hr/>
 <b>7 Creditors: amounts falling due within one year</b>	 <b>2014</b>	 <b>2013</b>
	<b>€</b>	<b>€</b>
PAYE and PRSI	<b>12,726</b>	<b>13,124</b>
Other payables	<b>-</b>	<b>221</b>
Accruals	<b>6,577</b>	<b>9,902</b>
Deferred Income – Redundancy Fund	<b>95,922</b>	<b>95,922</b>
Deferred Income – Unrestricted (Note A)	<b>90,000</b>	<b>42,000</b>
	<hr/>	<hr/>
	<b>205,225</b>	<b>161,169</b>
	<hr/>	<hr/>

Note A: The Company received grants during the year that it deferred to future periods in accordance with the terms of the grants received.

## **8 Guarantee liability**

The guarantee of each member of the company is limited to €1.

<b>9 Reserves</b>	<b>2014</b>	<b>2013</b>
	<b>€</b>	<b>€</b>
Opening balance	<b>89,376</b>	<b>133</b>
Net surplus for the financial year	<b>103,605</b>	<b>89,243</b>
Guarantee by members	<b>7</b>	<b>7</b>
	<hr/>	<hr/>
Closing Balance	<b>192,988</b>	<b>89,383</b>
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# Immigrant Council of Ireland Limited

## Notes *(continued)*

### **10 Related party transactions**

The Company has a number of directors in common with Social Innovations Foundation Ireland Limited (SII).

The Company has a lease arrangement with SII, under which €48,000 was charged to the statement of financial activities during the year and €45,000 accrued at year end.

### **11 Approval of financial statements**

The financial statements were approved by the directors on 20/4/2015.