PLAN INTERNATIONAL

ANNUAL REPORT AND FINANCIAL STATEMENTS 2017

Cover Image: A young girl from Kaleri, a suburb of Maidiguri Nigeria. Plan International has been working with children who have been victims of Boko Haram in Maidiguri, northeast Nigeria and have dropped out of school due to the insurgency, to recommence their schooling and reintegrate into their community. Pic Steve Humphreys

This page: girls from the Nagekeo region in Indonesia; Plan International has worked in Indonesia since 1969, helping poor children to access their rights to health, sanitation, education, livelihoods and protection.

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CEO AND CHAIR INTRODUCTION

Plan International is celebrating its 80th year since our foundation in 1937. As part of our strategic planning for the next ten years, we have set ourselves a bold ambition: to ensure that 100 million girls have the opportunity to learn, lead, decide and thrive.

We will continue our development and humanitarian work in 50 developing countries, and through our programmes millions of children, both boys and girls, will benefit.

The work that we carry out in communities has the objective of changing the attitudes and behaviours that deny girls their rights. We will press for changes in laws, policies and budgets to achieve large-scale improvements to the lives of girls.

I joined the Plan International Ireland team as CEO in November 2016. Since then I have been proud to represent an organisation with a track record in tackling the root causes of inequality for girls at community, national and global levels.

Child marriage is an inequality that affects girls globally. One girl every three seconds is forced to marry, an issue that we, as a child rights organisation focused on girl's rights, would like to assist in eradicating. I am proud to say that Plan International Ireland, working with others, has raised awareness and delivered real progress on ending child marriage. From our Youth Advisory Panel advocating for, and achieving, a ban on child marriage in Malawi, to our 'Lost Girls' campaign on refugee girls, which raised awareness on the vulnerability of refugee girls, we work tirelessly to speak out and stand up for girls.

In the past year, the world has become a more volatile and challenging place, particularly for those who are especially vulnerable. The refugee crisis continues and is worryingly protracted. Over 65 million people globally have been forced to leave their homes; over half are children. We are committed to assisting refugees and internally displaced children in standing up for their rights and to supporting them when they are forced to flee their homes.

Plan is responding to this crisis on the ground.

Through programmes in Africa and the Middle East we work to provide basic services, education and early childhood care and development (ECCD) to displaced families and children, as well as the communities that host them. We are working in Egypt, Jordan and Lebanon with Syrian refugees, as well as in the Lake Chad Region.

The Lake Chad Region is experiencing a growing displacement crisis as a result of Boko Haram violence. This year I had the privilege of meeting some of the women and girls that Plan is working with in Maiduguri, North Eastern Nigeria. I have been a humanitarian for over 30 years but the stories these women recalled to me are some of the most harrowing I have heard in my career. We must stand up for these women and girls and ensure that this crisis is not forgotten.

Our development work continues to be a key part of Plan's work with over 85,000 communities in 50 Developing Countries. Our programmes involve the children and the communities in the decision making for our programming.

An essential part of long term development work is the empowerment of communities. Our Universal Birth Registration programme in Liberia and Sierra Leone addresses the fundamental child rights issue of low birth registration. Through this programme over one million children have had their births registered in the past five years. These boys and girls are now in stronger positions to access their rights to education, health and social protection. This work also contributes to the prevention of child marriage, securing voting rights and enabling participation in social and political life.

Over the past 12 months, Plan International Ireland has continued to develop strong relationships with key partners, including our primary institutional donors Irish Aid, and the European Union. Our long term development work continued to focus on education for both girls and boys. Over the last five years, through Irish Aid support, Plan International Ireland's Education: *Quality-Inclusion-Participation (EQuIP) programme* achieved relevant changes in the lives of vulnerable children in four West African countries: Burkina Faso, Guinea, Guinea Bissau and Sierra Leone. The early childhood education that this programme is focused on is vital to lifelong success, and children who have access to quality early childhood programs do better in primary school and will have better education outcomes.

The current climate should make us want to fight harder and smarter for all children, and especially for girls. Our focus until 2030 will be just that; to strive for a just world that advances children's rights and equality for girls. We will take action so that 100 million girls globally can learn, lead, decide, and thrive.

But we can't act alone. We can only respond quickly and effectively thanks to the help of our generous supporters and donors – the Irish people, corporate partners, schools, community groups and clubs, and of course, our colleagues in Irish Aid and the European Union. Our commitment to being honest, open and accountable to our donors remains as strong as ever and our commitment to transparency continues to be a central pillar to our global strategy for 2030. Knowing where every euro has been spent and that it has been spent to deliver maximum value for money is central to our governance and transparency procedures. We provide independently audited annual financial statements on our website and remain in compliance with the Charities Act 2009, as well as to the Dóchas Code of Corporate Governance and the Statement on Guiding Principles for Fundraising.

We are most grateful for the support, commitment and hard work of our ambassadors, our board of directors, and our dedicated staff.

Thanks to all our contributors who will join us as we continue to fight for children's rights, and particularly for girls, who live in the poorest regions of the world.

Paul O'Brien
CEO

Geraldine Kelly
Chairperson

A young girl amongst local children in Bulunkutu Village, a district in Maiduguri in Nigeria where Plan International hosts a child safe place which provides girls and women who were victims of Boko Haram, sanctuary to engage in education and women's circles to discuss life skills. Pic Steve Humphreys

OUR STORY

Founded in the aftermath of the Spanish Civil War in 1937, Plan International is one of the world's oldest and largest international development organisations. By working in partnership with thousands of communities and millions of people, Plan International is fighting to end poverty in Africa, Asia and the Americas.

By actively involving children, and working at a grass roots level with no religious or political affiliations, we unite and inspire people across the globe to transform the lives of children.

Last year, Plan International Ireland worked with more than 994 communities, reaching over 123,000 children and their families.

Our ambition is simple but powerful: to improve the lives of children.

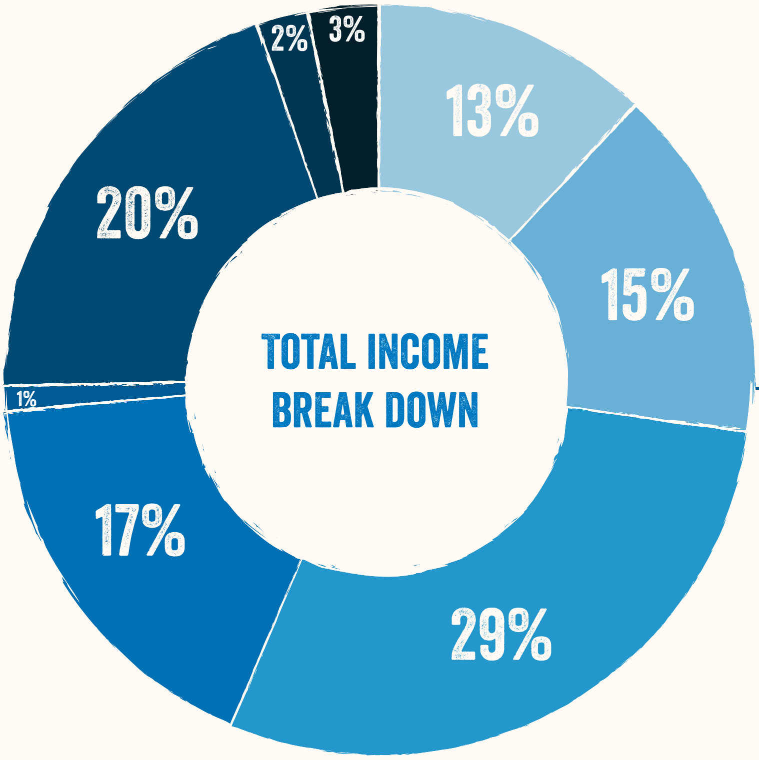
OUR VISION

We strive for a just world that advances children's rights and equality for girls.

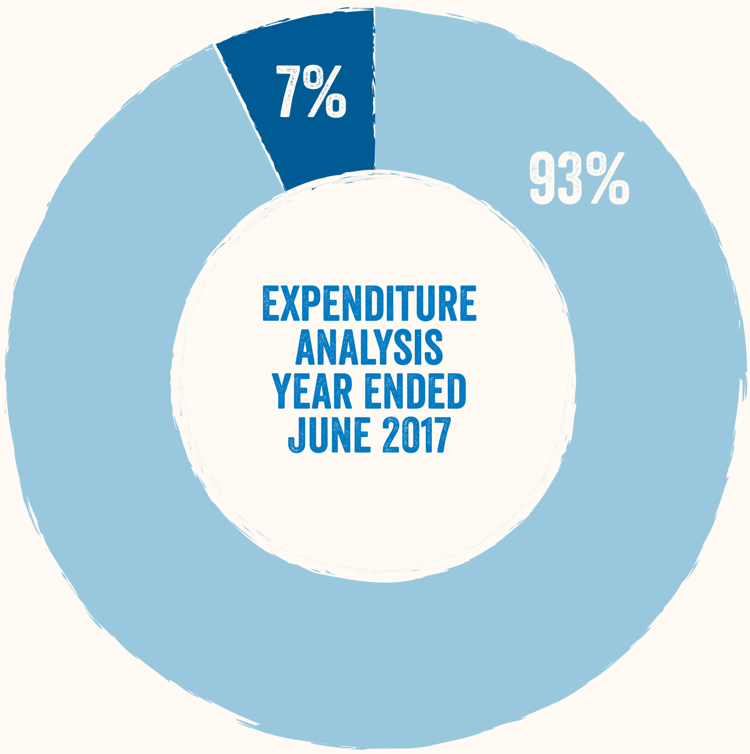
OUR PURPOSE

To drive the vital changes needed to end discrimination and exclusion in all its forms, ensuring all children, particularly girls, can secure their rights and thrive.

2017
FACTS AND FIGURES



13% Committed giving
15% Donations in kind
29% Irish Government
17% European Union
1% Corporates, Trusts & Foundations
20% Other Institutional Funding
2% Public appeals and donations
3% Refund from Rev. Commissioners



93% Charitable activities
7% Raising funds

FOR EVERY €1 GENERATED, 93 CENT WAS SPENT ON CHARITABLE ACTIVITIES.

ACCOUNTABILITY AND TRANSPARENCY

Plan International Ireland is a registered charity in Ireland, 20050764 and is constituted as a company limited by guarantee, registered number 359578.

Plan International Ireland is committed to ensuring accountability and transparency with disclosures of all aspects of our charitable work.

Plan International Ireland is governed by an independent Board of Directors who all serve in a voluntary capacity and meet at least five times a year. The Board delegates Plan International Ireland's day-to-day operations to the Chief Executive. The Board's commitment to governance is reflected in the emphasis on transparency, accountability, effectiveness and on value for money in all aspects of Plan International Ireland's work.

There are four committees of the Board:

- The Programme Committee which monitors the quality of Plan International Ireland's programme work;
- The Marketing and Fundraising Committee which monitors marketing and fundraising performance;
- The Finance Committee which reviews the organisation's financial statements and annual budget, assesses internal financial control systems and monitors risk management processes, and;
- The Remuneration Committee which devises and recommends to the Board remuneration policy for all Plan International Ireland staff.

Plan International Ireland is an active member of Dóchas, the umbrella group of International NGOs in Ireland. As a member of Dóchas, Plan International Ireland is a signatory to their Code of Conduct on Images and Messaging. The Dóchas Code offers a set of guiding principles that can assist organisations in their decision making about which images and messages to choose in their communication while maintaining full respect for human dignity.

Plan International Ireland complies with the principles outlined in the Irish Development NGO's Code of Corporate Governance as produced by the Corporate Governance Association of Ireland; partnered with Dóchas.

Plan International Ireland is fully compliant with the Statement of Guiding Principles for Fundraising, which is monitored by the Irish Charities Tax Reform Group (ICTR) and sets out best practice guidelines for charities who fundraise in the public environment. Plan International Ireland is committed to ensuring your privacy. All information that we collect, store and use is compliant with the Data Protection Acts 1988 and 2003. In addition we adhere to the requirements of, and fully support the implementation of, the Charities Act 2009.

Plan International Ireland is one of 21 National Organisations, in the Plan International federation, working for the rights of children, families and communities in some of the world's poorest countries, Plan International Ireland is internationally associated with Plan International, Inc. ('Plan Inc.'). Plan Inc is composed of members who consist of the National Organisations. The Members' Assembly is the highest decision making body of Plan Inc and is responsible for setting high-level strategy and approving the budget and financial statements for the organisation.

The Board of Plan Inc ('International Board') directs the activities of Plan Inc and is responsible for ensuring that the management of the organisation is consistent with the laws and with the strategic goals of the organisation as determined by the Members' Assembly to whom it is accountable.

The International Board is comprised entirely of non-executives. None of its members are paid by Plan Inc. The by-laws prescribe a maximum number of 11 directors, who are elected by the Members' Assembly. All directors have fiduciary duties to act in the interests of Plan Inc.

The International Board and the Boards of the National Organisations are accountable for the internal controls within the entities which they govern. Management of the organisations are responsible for maintaining a sound system of internal control, including risk management that supports the achievement of Plan International's mission and objectives, and safeguards the donations received.

Plan International is impacted on by a number of risks and uncertainties, not all of which are in its control, but which impact on the delivery of its objectives. A global risk register is maintained by senior management, which seeks to capture the most significant risks facing the organisation.

Plan International Ireland maintains a strategic risk register detailing the key current identified strategic risks. Each item is analysed according to its perceived potential impact together with actions that either have or will be taken in mitigation. Key risks within Plan International Ireland are reviewed by management and the directors on a quarterly basis.

The Board of Plan International Ireland review the level of reserves held annually. The term 'reserve' (unless otherwise indicated) is used to describe funds that are freely available for general purposes. The reserves policy is based on maintaining sufficient working capital to cover its anticipated needs for at least three months.

Plan International Ireland prepares its financial statements under Financial Reporting 102 and Accounting and Reporting by Charities: Statement of Recommended Practice (Charity SORP)

NGO CODE OF CORPORATE GOVERNANCE

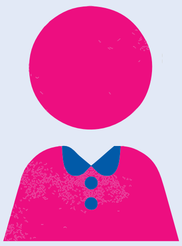
CODE OF CONDUCT ON IMAGES & MESSAGES

Irish Aid
An Roinn Gnóthaí Eachtracha agus Trádála
Department of Foreign Affairs and Trade

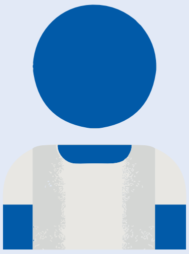
OUR IMPACT ACROSS THE GLOBE

ACTIVE IN 71 COUNTRIES

80 YEARS' EXPERIENCE



17 MILLION GIRLS REACHED BY OUR WORK



15.5 MILLION BOYS REACHED BY OUR WORK

161,421

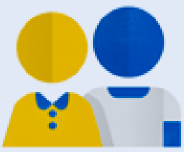
trained in gender equality

256,146

trained in livelihood skills

1,871,695

trained in good water and sanitation practices



220,592

trained in child protection

OUR IMPACT HERE IN IRELAND

5,827

CHILDREN SPONSORED BY IRISH SUPPORTERS

Here in Ireland, some 5,827 children (66% girls; 34% boys) are sponsored by generous Irish people, with Burkina Faso making the Top Five countries with the most sponsors again, being joined by Nepal for the first time.

994

communities in 16 countries (Niger, Nigeria, CAR, Cameroon, Jordan, Burkina Faso, Mali, Guinea, Guinea Bissau, Sierra Leone, Liberia, Egypt, Sri Lanka, Vietnam, Nepal, Myanmar

96,327

children have been helped by our education programmes

27,575

children at risk of right violations have been protected through our child protection programmes

12

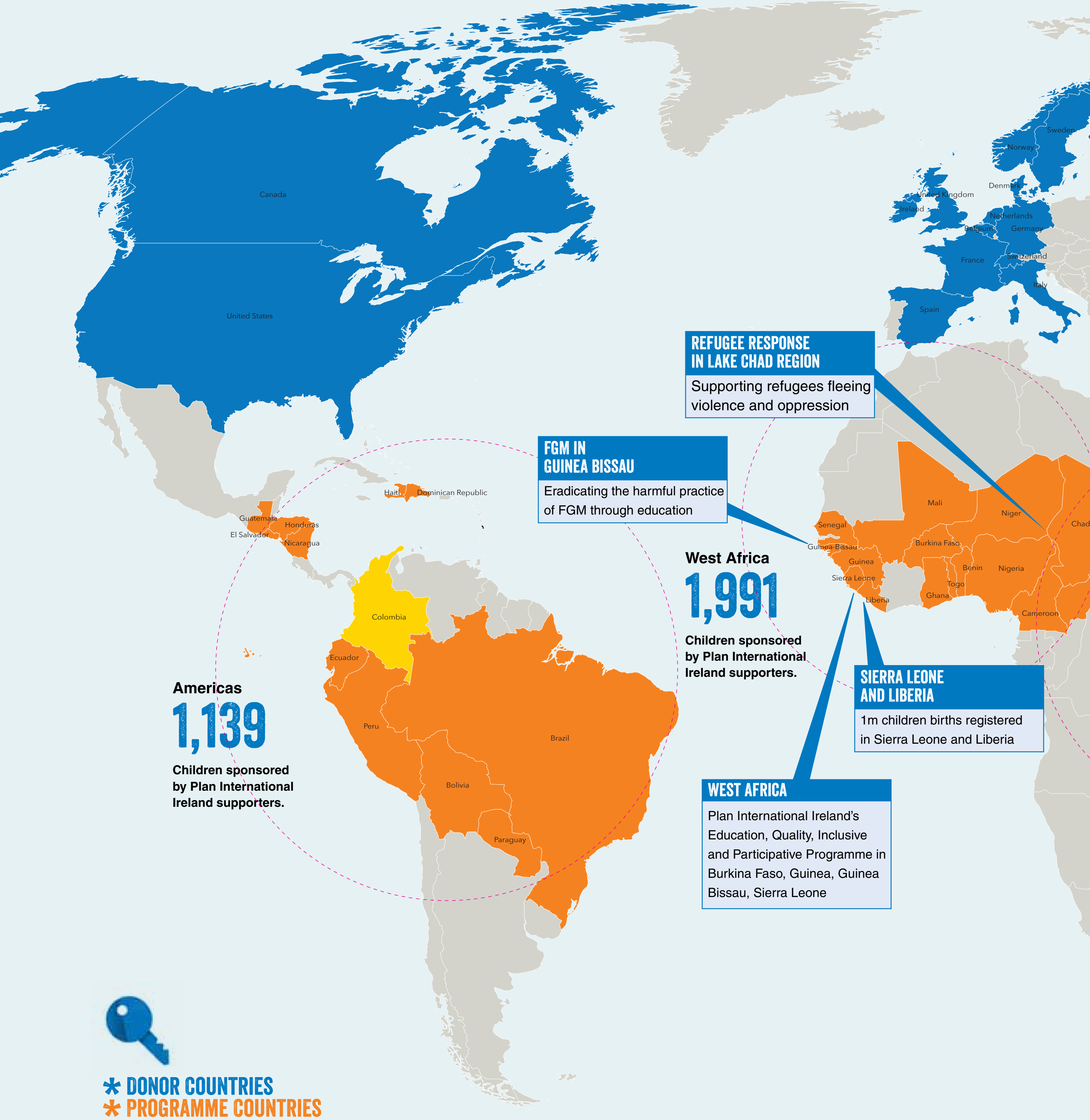
EMERGENCIES

Plan International Ireland responded to 12 emergencies across the globe, including the Lake Chad Region, South Sudan, Egypt, Jordan and the Central African Republic.

1M CHILDREN REGISTERED

1 million children births registered in Sierra Leone and Liberia

OUR GLOBAL NETWORK



REFUGEE RESPONSE IN LAKE CHAD REGION

Supporting refugees fleeing violence and oppression

FGM IN GUINEA BISSAU

Eradicating the harmful practice of FGM through education

Americas

1,139

Children sponsored by Plan International Ireland supporters.

West Africa

1,991

Children sponsored by Plan International Ireland supporters.

SIERRA LEONE AND LIBERIA

1m children births registered in Sierra Leone and Liberia

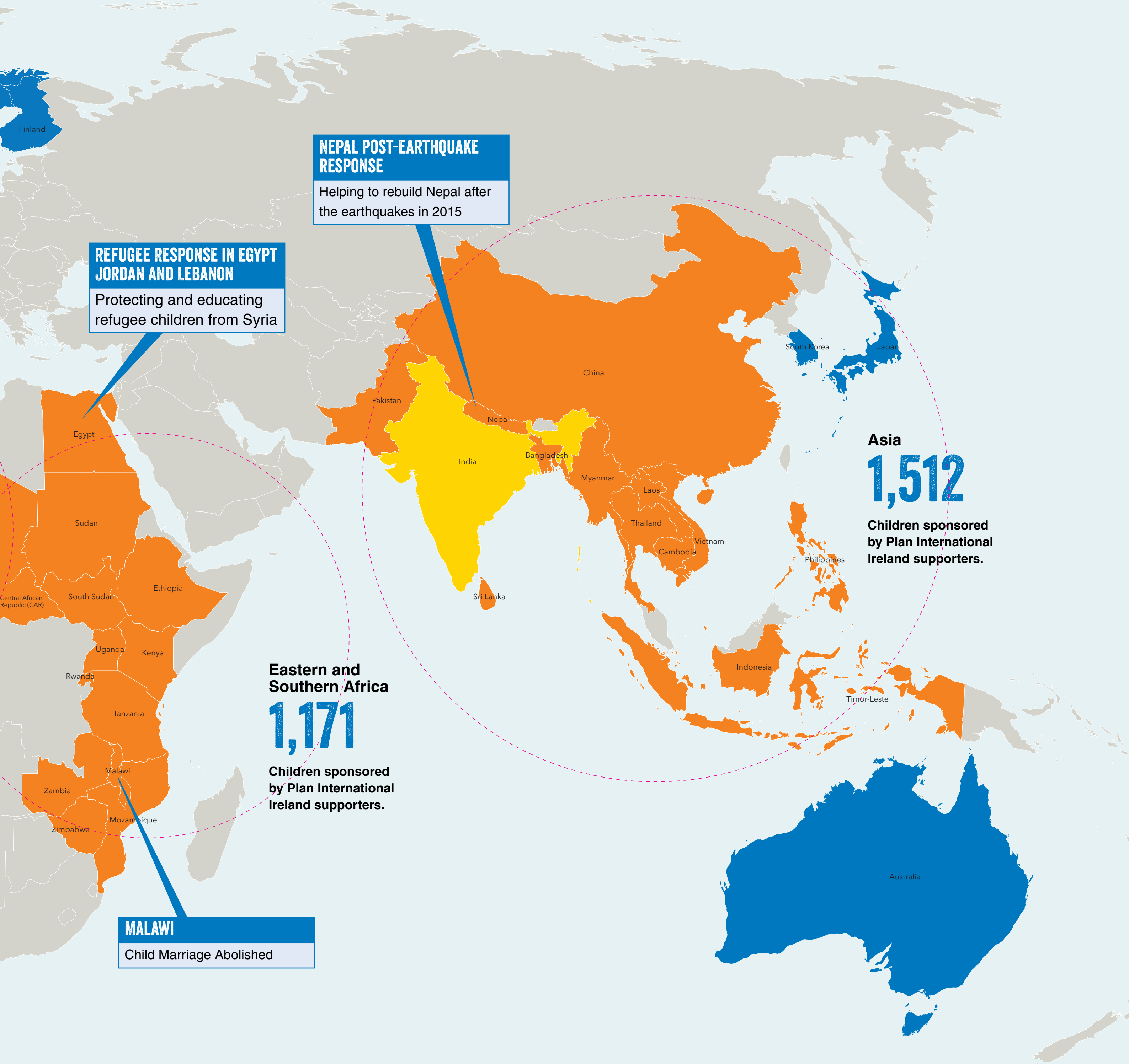
WEST AFRICA

Plan International Ireland's Education, Quality, Inclusive and Participative Programme in Burkina Faso, Guinea, Guinea Bissau, Sierra Leone

* DONOR COUNTRIES
* PROGRAMME COUNTRIES
* PROGRAMME AND DONOR COUNTRIES

WHERE WE WORK

From the arid regions **West Africa**, to the tribes of **South East Asia**, from the snow-capped mountain ranges of **South America**, to the bustling capital cities of **East Africa**, Plan International is on the ground working to protect children wherever they live.



BECAUSE I AM A GIRL

Being a girl in the developing world is tough. It means you are more likely to be married off early, more likely to find yourself having a child while still a child, more likely to drop out of school, more likely to suffer from violence and abuse, to be the last to be fed, the last to be heard.

Because I am a Girl is a global movement driven by Plan International to transform power relations so that girls everywhere can learn, lead, decide and thrive.

Plan International is using its 80 years of experience to find solutions to the challenges that girls and young women face on a daily basis – accessing a quality education, being forced to marry too early, undergoing FGM, gaining the skills and knowledge to earn their own income and getting the health care they need.

We believe that gender equality is central to achieving long-term change. We have a vision of a world that values girls, promotes their rights and ends injustice.

Girls have the power to change the world, but at current rates of change, it will take decades for girls and boys to be treated as equals. There are so many more girls we can work with to secure their rights and achieve their dreams. Working with our partners, young people, supporters, and those in power, Plan International is scaling up our global efforts to achieve equality for girls.

Plan International has a bold new ambition for its work with all children, our partners, and supporters, during the next five years. Together we are taking action to transform life for 100 million girls by supporting them to learn, lead, decide and thrive.

LEARN

All girls have the right to quality, safe education and access to lifelong learning. An educated girl is more likely to marry later and have fewer, healthier children. She has a better chance of staying healthy herself.

LEAD

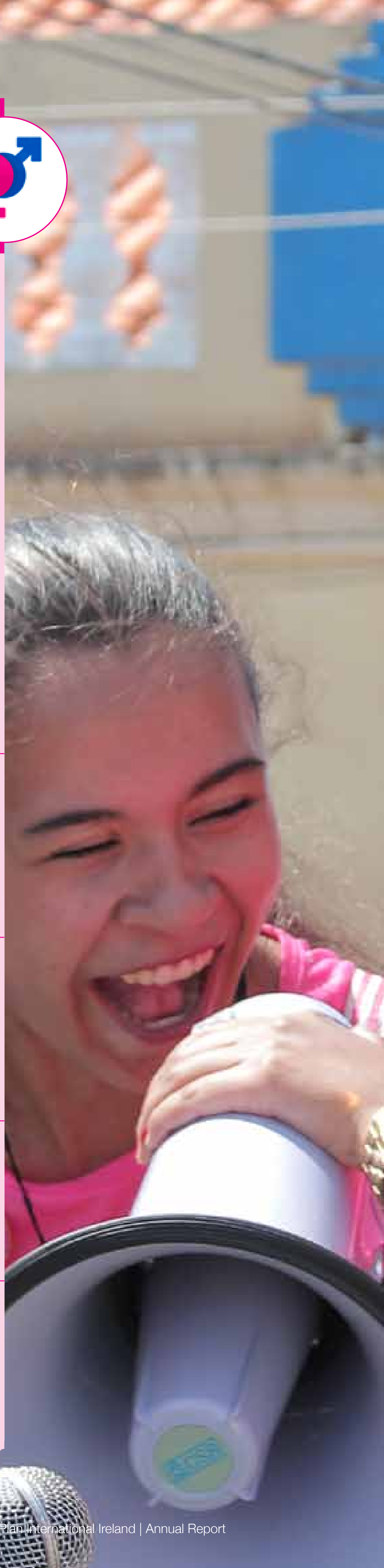
All girls and young women have the right to take part fully in the political life of their community and country. We'll support and empower young female leaders to drive social, economic and political change.

DECIDE

All girls have a right to decide if and when to marry or start a family. Ensuring girls are able to make decisions about their futures is fundamental to achieving gender equality.

THRIVE

Girls have a right to reach their full potential, to realise their personal ambitions. To do this, they must be able to live free from violence and discrimination and have equal economic opportunities.



To mark the International Day of the Girl on 11 October, hundreds of girls took part in march against the rape culture in Codó city in Brazil's Maranho state. Part of the global 'Because I Am A Girl' movement, the march aimed to highlight the causes and effects of sexual assault and other forms of violence against girls and women. Various universities, school children, government officials and members of the public participated in the march.

EDUCATION

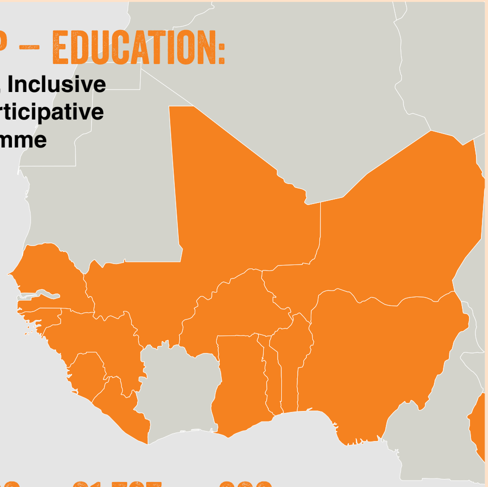
Plan International Ireland believes that learning is crucial for development and is one of the most powerful tools in breaking the cycle of poverty. We strive to ensure inclusive, safe, healthy and child-friendly learning environments for children, including through our emergency projects where children are often vulnerable and experiencing upheaval or serious disruption to their normal routine.

Over the last five years, through Irish Aid support, Plan International Ireland's *Education: Quality-Inclusion-Participation (EQuIP) programme* achieved significant changes to the lives of vulnerable children in four of the poorest West African countries; Burkina Faso, Guinea, Guinea Bissau, Sierra Leone. By December 2016 the programme had reached over 46,000 children in 225 schools (202 primary and 23 secondary), providing children with access to schools, improving quality and inclusive education, and strengthening governance at local and national levels. Of the children that have benefitted from the programme. 21,737 of them are girls while 835 (347 girls, 488 boys) are also children with disabilities (CwDs).

The 1st of January 2017 saw the start of a new phase of the programme, to be implemented over the next five years and to include the extension of the programme to Mali. Early-childhood education and increasing resilience have been included as focus areas. Early childhood education is vital to lifelong success, and children who have access to quality early childhood programmes do better in primary school and will have better education outcomes later. The focus on resilience will help ensure that children can continue to access education even in highly unstable areas where conflict can arise at any moment.

EQUIP – EDUCATION:

Quality, Inclusive and Participative Programme



46,000 children in **225** schools

21,737 children in the girls program

820 children with disabilities

THE LAST FIVE YEARS AT GLANCE

Inclusion of girls: Through Village Savings and Loans (VSLA) activities, groups have committed between 25% (lowest percentage, Guinea) and 67% (Burkina Faso) of their savings for education purposes, mainly promoting access of girls to education.

Best practice in relation to quality and inclusive education: Education approaches like early reading in Burkina Faso have been scaled up at a national level and have been adopted as good practices in national curricula or strategy. All EQuIP countries have or are in the process of approving an inclusive education framework at a national level.

Active participation in education decision making: The EQuIP approach, based on Children Government and School Government structures, is in use in 100% of EQuIP schools, with 100% of the created structures functional and contributing to improving the school environment.

Inclusion of children with disabilities: In the past 5 years the number of children with a disability who had access to education increased significantly in all 4 countries.

Irish Aid

CASE STUDY

Auguste is a pupil in his 4th year of studies at the Silom school in Legmoin Burkina Faso. He is suffering from osteitis - an inflammatory disease of bones. He was on the brink of dropping out of school as he could no longer move, and was at the risk of amputation because of the growing infection in his legs. The EQuIP project team worked closely with the Provincial Social Welfare Branch and the Regional Hospital Center to provide him with a tricycle. This intervention facilitated his travel to school and the hospital. Auguste has now regained his health, is attending school, and is one of the best students in his class.

Children in a classroom, Dosso, Niger.

PARTICIPATION
SRI LANKA

Participation is a basic human right and a fundamental principle of the UN Convention on the Rights of the Child. It is associated with other civil rights such as the freedom of expression, thought, association and access to information. Just like adults, girls and boys can exercise their participation rights individually or collectively in groups or organisations. By doing so, they gain important skills and connections that are critical for their empowerment and success in life.

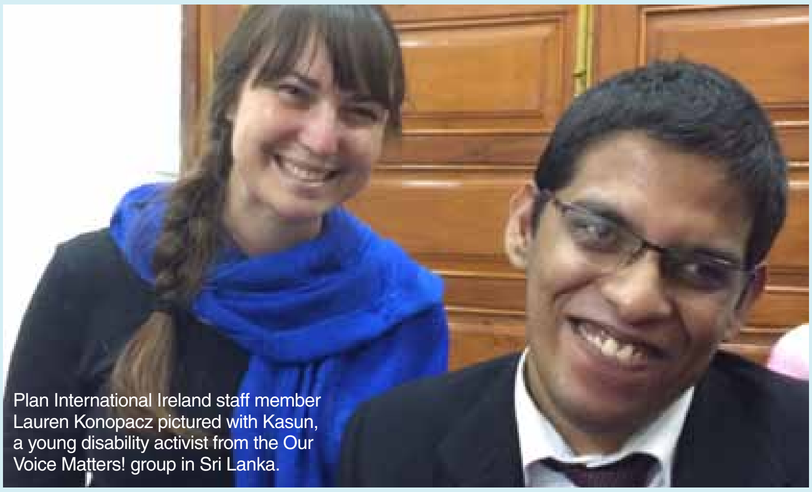
Plan International Ireland's child participation work aims to develop children's capacity to participate as active citizens, to reduce barriers that limit their participation, and to work with critical actors - including communities, civil society, and government services and institutions - to increase their participation opportunities

CASE STUDIES

The Women's Empowerment Initiative in Sri Lanka aims to empower women from plantations and rural village communities in Monaragala and Nuwara Eliya Districts to access rights, opportunities and services.

Through the project, women are trained to use the internet and computer technologies, on small business development as well as informed and educated on issues related to gender based violence, and on child protection, as wells as their human rights and legal frameworks around these issues.

Through IT training, the women are able to access government services that are only available online, like land deeds, birth or marriage certificates, or business licence applications. The business development aspect of the project increases the women's ability to achieve economic independence.



Plan International Ireland staff member Lauren Konopacz pictured with Kasun, a young disability activist from the Our Voice Matters! group in Sri Lanka.

The "Our Voice Matters!" Youth advocacy and engagement project in Sri Lanka aims to empower young people in civic participation by providing the knowledge and skill-set to actively engage in decision-making processes that affect their lives.

Youth Committees have been trained on child rights, advocacy, and governance. The youth committees have worked on advocacy projects such as child marriage and drug use. The youth committees carry out public advocacy campaigns on their chosen topics and are connected to local government bodies to aid their advocacy work and to strengthen their voices in local development planning processes.

100,000 children from 256 primary and secondary schools in Gazipur, Bangladesh joined together to create a 14km long human chain to say 'NO' to child marriage and child labour.


আমার
বাংলা বই
ENGLISH
FOR TODAY
Class 3

CHILD PROTECTION

Plan International's work on child protection aims to ensure all children are protected from all forms of abuse, neglect, exploitation and violence.

Violence against children is not only an inexcusable violation of children's human rights, it has also substantial adverse effects on children's health and development and on society as a whole. All children have the right to be treated respectfully in a dignified manner and to lead a peaceful life.

FGM

Plan International Ireland partnered with Plan International Guinea-Bissau in the delivery of a 24 month project to combat gender-based violence and harmful traditional practices, with a specific emphasis on Female Genital Mutilation (FGM).

In Guinea Bissau, FGM is one of the worst forms of violence against the dignity of women and girls' health with dramatic physical and psychological effects on their futures. Despite the introduction of legislation criminalising the practice in 2011, the national prevalence rate of FGM is 44%, whereas in the project areas it ranged from 87% to 96%.

The project promoted positive changes in opinions regarding the practice of FGM in 16 communities, by improving knowledge about the harmful consequences for women and girls' health, and how to make complaints and the legal implications of FGM.

KEY FACTS

95% of the community now know how to make complaints and are aware of the legal implications in relation to the practice

9/16 Nine out of sixteen beneficiary communities of the project reported abandoning FGM

69% of the people surveyed in the project area reported abandoning FGM

CASE STUDY

"I am an Ex-FGM practitioner and I inherited this practice from my ancestors and from my grandmother and mother and this is part of my tradition and culture. I carried out excision on several girls and I had a privileged social status and all of you knew me. I practiced excision without any idea of the consequences of the practice. But after awareness and training on FGM and its consequences on women's and girls' health I understand how much suffering I had caused to girls and women. Now I'm aware of it and I decided to join the fight against FGM to eliminate the pains resulting from the practice of FGM" said former FGM practitioner, Nhima Camara.

Girl standing on the football field in Akateng, Ghana.

CHILD PROTECTION

BIRTH REGISTRATION

Plan International Ireland and the Human Dignity Foundation partnered in 2012 to address the fundamental child rights issue of low birth registration of children in the West African countries of Liberia and Sierra Leone. The four-year project focused on implementing birth registration at the local level as well as implementing national partnerships with the government.

The project has registered 1,079,161 children in Liberia and Sierra Leone. These children will now be in a stronger position to access their rights, such as those related to education, health, social protection, voting and participation in social and political life. Indirectly, the project will have reached many more children as demand for birth certificates in both countries has increased.

CASE STUDY

Following the project awareness campaigns, birth registration has been reported to have been used as a means to stop child marriage. In Cape Mount County, a mother successfully brought to court a case to stop the marriage of her 15-year-old daughter who was registered due to this project. Despite pressure from the girl's father, who supported the marriage, the mother was able to prove that it was illegal due to the girl's age using her birth certificate. The court declared the daughter to be underage and not eligible to be married. The mother felt so passionate about the case that she has since spread awareness and information on birth registration to her local community, emphasising how it can protect children from abuse and violence.

EMERGENCIES

Over the past few decades, the number of natural and human-derived disasters has increased dramatically. Emergency response is a core part of Plan International Ireland's work and responds to three basic types of emergencies — sudden-onset, slow-onset and complex emergencies.

The organisation provides relief in major crisis zones around the world including the Lake Chad region, South Sudan, Egypt, Jordan and the Central African Republic.

Following hurricane Matthew in Haiti in October 2016, 750,000 people needed urgent humanitarian assistance and 174,000 were living in temporary shelters. Plan International Ireland responded rapidly in the region which were the hardest hit during the hurricane. 1,310 families were provided with non-food items that addressed their immediate shelter needs. The delivery of shelter items allowed for displaced families to slowly return to their homes and begin to rebuild their lives.

Plan provides needs-based humanitarian assistance to the most vulnerable victims of disasters, especially children. In the Central African Republic (CAR), where divisions according to ethno-religious lines continue to lead to conflict and violence, hundreds of thousands of people have been uprooted. The greatest risks facing children include violence, sexual assault and rape, acute malnutrition and disease. Plan International Ireland assisted 12,792 children (6,339 girls) with protection services at two child friendly spaces and 190 children (100 girls) were given the opportunity to reintegrate and jump start their education again with second chance classes.

In addition to responding to emergency situations, Plan International Ireland also works in disaster risk reduction activities in countries most prone to disasters. Having responded to the Nepal earthquake in 2015, Plan worked tirelessly with communities to better prepare them to face future emergencies and to enhance their ability to cope with future shocks and traumas. 23,879 community members, including children participated in implementing activities in schools and communities. Interventions at household and local level aim to concretely strengthen the capacity in five districts of Nepal

YEAR AT A GLANCE

Irish Aid

20,072 Children at risk of child protection violations are being supported in our Irish Aid humanitarian (HPP) funded projects

19,034 individuals in Haiti were supported with Shelter and Livelihood kits

41 Plan International Ireland currently has 41 active overseas projects

CASE STUDY

Josianne, 31, lives just a few metres from the coastline with her husband and four children in Haiti along with many of the 23,000 inhabitants of this municipality. She was at home with her family when Hurricane Matthew hit.

Nearly 3,600 houses were destroyed according to the rapid need assessment conducted jointly by civil protection authority. One of the first actions of Plan International, as part of its response to the hurricane, was to provide families with the means to regain control of their lives. 1,310 families in eight communities received non-food items kits distributed by Plan International thanks to the support of the Irish Aid.

"These kits contained tarpaulins, blankets, mosquito nets, dishes, containers, and ropes, among other things," explains Bellot Fontulme, Coordinator of Plan International's Livelihood program.

Josianne lost everything during the hurricane. Her house was completely destroyed. While they rebuilt it, she and her husband erected a small temporary shelter using the tarpaulins they received in the non-food items kit.

Girl carrying bowl of wood on her head to sell at market in Niger. Niger is home to some of the poorest people in the world and many factors this year have aggravated chronic food vulnerability. Those include soaring grain prices and irregular rainfall, as well as an influx of tens of thousands of refugees.

REFUGEE CRISIS

Across the globe, more than 65 million people have been forced to flee their home as a result of conflict. The refugee crisis has left millions of children very vulnerable. Plan International Ireland is committed to assisting refugees and internally displaced people by standing up for their rights and supporting them in pursuing a life of dignity.

Through programmes in Africa and the Middle East, we work to provide basic services, education and early childhood care and development (ECCD) for displaced families and children, as well as the communities that host them.

The Lake Chad Region has a growing displacement crisis as a result of Boko Haram violence. Plan works on child protection and education in Cameroon, Niger and Nigeria. In 2016, water and sanitation (WASH) activities in schools and refugee camps in North Cameroon, in combination with the construction of ECCD centres, ensured that thousands of children had access to a safe and secure learning environment. In the Diffa region in Niger, non-food items were distributed to people in need and Child Friendly Spaces created to give displaced and local children a place to play together, free of conflict. In Nigeria, over a thousand girls participated in community-based psychosocial support programmes, including survivors of gender-based violence and violence by Boko Haram.

In 2016, Plan also continued to protect the children displaced in Jordan and Egypt as a result of conflict in Syria. In Egypt, where over a quarter of refugee children from Syria are out of school, Plan has been working with host communities and public schools to raise awareness and ensure every child's right to education.

KEY FACTS

20,645 children provided with safe learning environments in North Cameroon

5,671 children benefitting from ECCD centres constructed in North Cameroon

2,286 children enrolled in quality education programmes in Diffa Region, Niger

1,017 girls participated in community-based psychosocial support in north-Nigeria

CASE STUDY

Hadija and her family ran to Cameroon when she was two years old, due to Nigerian Islamic state fighters in her community. She and her family were registered in the Far North's, Minawao refugee's settlement and have since lived in the settlement. While there, Hadija stayed at home with her mother as the local schools were overcrowded and the other schools were too far away.

Early childhood eduction centre under construction for refugee children from Minawao

In October 2016, Plan International Ireland in partnership with Irish aid, began implementing education and water and sanitation hygeine programmes in Minawao. An Early childhood eduction centre was constructed right in Hadija's block in the refugee settlement. Hadija was enrolled amongst the first set of children. Now her mother reports: "Hadija returns home singing, dancing and reciting the letters of the alphabet. I am very happy because the school has made her to become very lively and also given me space to do my little business and farm work which helps me to take care of her and the rest of the family".

Father and daughter run across the sunflower field away from the Hungarian police in Roszke. Europe is experiencing one of the most significant influxes of migrants and refugees in its history. Pushed by civil war and terror and pulled by the promise of a better life, hundreds of thousands of people have fled the Middle East and Africa, risking their lives along the way.

CHILD SPONSORSHIP & REGULAR GIVING

Plan International Ireland's child sponsorship model is child-centred and community-driven, aimed at eradicating the causes, and responding to, the consequences of poverty. Through child sponsorship, we can support vulnerable, isolated and neglected communities to lift themselves out of poverty and claim their rights. It facilitates the sustained development of communities, laying the foundations for continued, community-led development.

Sponsoring a child offers the child the opportunity to grow and develop together with his or her sponsored community. It provides Plan International with a regular and sustainable source of funding, and it gives a sponsor an opportunity to see how their donations are being spent and the impact of those donations.

SPONSORSHIP

€1,490,393 Annual revenue generated from Child Sponsorship

5,827 Current number of children sponsored with Plan International Ireland

€419,313 Tax taken through the Revenue Commissioners' Tax Rebate Scheme

2,868 Letters written by Irish sponsors to their sponsored children

REGULAR GIVING

1,945 Number of members supporting our Because I am a Girl fund

€145,101 Total revenue generated from the fund

Metrey, a Plan International sponsored child, is a leader at his school. He wants to set a good example for other students to be a good student a good son and a good friend. "My name means friendly in my language." Metrey's entire school has benefited from Plan International sponsorship with a refurbished library with new books and a new water pump so students have access to clean drinking water.


THANK
YOU

PUBLIC ENGAGEMENT

Reaching out to the Irish people to inspire them about our work across Africa, Asia and the Americas is of critical importance to Plan International Ireland. Over the past year, we have engaged in a series of interesting, unique and creative activities to reach existing supporters and to expand our network of supporters.

Girls are the most vulnerable in a refugee crisis. They're at increased risk of child marriage, sexual violence and being denied an education, simply because they are a girl. Plan International Ireland wanted to create awareness of this issue among the Irish public. Plan held a social experiment of a "Lost Girl" on Grafton Street in December 2016. The experiment was to see if busy shoppers would stop when they saw a nine year old child lost on the capital's busiest street. When shoppers interacted with the little girl, her reasons for being lost were similar to the responses you might hear from a refugee girl. This video led to 5,000 people visiting Plan's website each day for several weeks after the video was published, significantly increasing engagement with Plan International Ireland's messaging on refugee girls. The action was part of a larger six month campaign focussed on raising awareness of the issues facing girl refugees. The campaign generated significant national media attention and online conversation.

In line with the Lost Girls messaging on refugee girls, Plan International Ireland held a panel discussion with the hugely popular Irish Times Women's Podcast. The panel for the event included high profile advocates for refugee girls. Leading the panel was Jasvinder Sanghera, an outspoken campaigner for the rights of those experiencing forced marriages and honour based abuse. She was joined by Razan Ibraheem, a Syrian Journalist who moved to Ireland at the beginning of the Syria Crisis in 2011 and who sought asylum in Ireland as she could not return to Syria. The Irish Times' journalists, Roisin Ingle and Sorcha Pollack also lent their voices to the discussion on their experience working with the refugee crisis.

At the popular Body and Soul festival attended by 15,000 members of the public, Plan International invited festival goers to get lost in a Maze of Truth. The exhibit was designed by Street Artist and advocate, Will St Leger. The maze represented the barriers refugee girls are often faced with while in exile, including child marriage, gender-based violence and the denial of the right to an education. Festival goers were asked to sign a pledge of solidarity to stand up and lend their voice to lost girls, and our volunteers collected more than 3000 signatures of solidarity.

International Day of The Girl is a dedicated advocacy day to highlight girls' rights and gender equality. Last year on the 11th October, Plan International Ireland co-ordinated a 'Girl Takeover Day' with Étáin Sweeney Keogh, a member of our Youth Advisory Panel. Étáin "tookover" leadership roles in politics, the media and business including Newstalk's Pat Kenny show, a meeting with an Taoiseach, Enda Kenny and also the head of EMEA HQ in Google's Irish office.

DEVELOPMENT EDUCATION

Plan International Ireland wanted to make Development Education a key part of lesson plans to educate young people on development and humanitarian agencies. In order to do this and to inspire the next generation to become global citizens, we created a teachers' handbook and interactive student resources which are fun and all linked to all aspects of the Primary Education curriculum.

The resource contains three modules, each containing five lessons covering three different global issues. The modules are aimed at different age groups, ranging from 6 – 12 years old.

The first module focuses on gender and is aimed at first and second class. The second covers issues around the concept of inequality and is made for third and fourth class. The third and final module is on migration and refugees and is tailored to fifth and sixth class.

In order to roll out and disseminate the primary school resources, we collaborated with Hibernia College and delivered a full day of training to 16 student teachers in Dublin. Plan also held webinars and other trainings for more than 100 teachers.

YOUTH ADVISORY PANEL

Plan International Ireland established its first Youth Advisory Panel in April 2016, which is made up of thirteen 16-21 year olds. The panel act as ambassadors and advisors to Plan to ensure that we work not only for children but with children. As one of their first projects the Youth Advisory Panel (YAP) decided that they would like to work with young people across the world to end child marriage in Malawi.

On the 27th July 2016, Plan and the YAP decided to take a petition to the streets of Dublin to get Irish people to help put pressure on the Malawian government and to stand in solidarity with youth in Malawi who were working to abolish child marriage.

This was Plan International Ireland's YAP groups' first ever campaign in Ireland and they collected 3,000 signatures which contributed to the 42,000 gathered all over the world.

FUNDRAISING

The Fundraising Department experienced a tough Financial Year from July 2016 to June 2017 due to a challenging external fundraising environment coupled with significant staff departures within the department. However, €403,222 in funding was raised across a number of different income streams including corporate partnerships, trusts & foundations, and public and online donations. Our events portfolio focused on girls through our #LostGirls campaign, and we were able to activate two treks to the field, one to Nepal and one to Vietnam, despite a reduction in staff numbers.

Google EMEA HQ once again showed their support for Plan's Global Refugee Crisis by setting up a refugee tent in their dining area. Here staff experienced first-hand how life is for a family of eight living in close quarters on the fringes of war-torn countries. Sights, sounds and smells were all demonstrated during this interactive experience Plan staff brought Googlers through the life of a childhood in exile, sometimes lasting up to 17 years. Along with the refugee tent, Plan set up a wall where Googlers were asked to post the first thing they would take with them if fleeing from an emergency. This ranged from passports to photographs to dogs and really hit home that in a crisis situation, life moves from normal to desolate very fast. The day raised over €20,000 in donations which went directly to our programmes in Egypt, Nigeria and Lebanon.

Women@Google hosted Plan's Her Story exhibition and Plan's International Day of the Girl 'Girl Takeover' representative, Etain Sweeney-Keogh, also spoke as part of a panel on taking a stand for girls' rights.

KPMG

KPMG continued to support year two of their three year charity partnership with Plan International Ireland, funding education and governance for young women working on tea plantations in Sri Lanka to escape the poverty trap, access their rights and move in to financial security through savings groups.

CERTUS LEGACY FUND

Certus Legacy Fund continued their support for Banking On Her, a fund which was set up to fund female led microfinance groups in Southern Ethiopia. The fund aims to establish Village Savings and Loans Associations across local communities, which will train rural women in basic financial literacy, support them in accessing credit, and support them in establishing their own enterprises.

THE WOMEN'S INNOVATION FUND

The Women's Innovation Fund saw 100 female business leaders assemble in Davy Stockbrokers, to hear Liz Earle OBE discuss the importance of giving women economic security through micro-entrepreneurship. By investing in women, who we know re-invest 90% of their profits back into their families, we are ensuring that more children, especially girls, get an education.

TREKS AND CHALLENGES

In April and May, two teams set forth to visit programmes in Vietnam and Nepal, raising €70,932.10 in funding. In Vietnam the group cycled over 250km through small communities in Northern Vietnam visiting Plan's Early Childhood Care and Education programme, with a specific focus on girl's education. Visitors to Nepal trekked the foothills of Poon Hill and visited Plan's education programmes which are thriving after the earthquake.

TRUSTS AND FOUNDATIONS

Plan International Ireland saw continued support from our Trusts & Foundations portfolio, with special partners Bank of Ireland Staff Third World Fund, and Electric Aid funding schools in Central African Republic, FGM Eradication Programmes in Guinea Bissau and Water, Sanitation & Hygiene programmes in Guinea. JP Mc Manus continued their support in Sri Lanka, and Smurfit Kappa supported Village Savings and Loans programmes for women in Guinea. The Síol Foundation came on board as a new donor and funded FGM Eradication in Guinea Bissau and vocational training for girls from tea and rubber plantations in Sri Lanka. IMPACT supported Youth Economic Empowerment programmes in Egypt.

Plan Ireland Charitable Assistance
(A company limited by guarantee)

Directors' Report and Financial Statements

Financial Year Ended 30 June 2017

CONTENTS

DIRECTORS AND OTHER INFORMATION

Board of Directors

Geraldine Kelly	(Chairperson)
Gail Banim	(resigned February 2017)
Ian Brady	(appointed April 2017)
Kevin Carroll	
Bernard Daly	
Jarlath Doyle	(appointed April 2017)
Conor Faughnan	
Margaret Gilsenan	(resigned September 2016)
Harry Goddard	(resigned April 2017)
Caleb Kyle	
Brian Lehane	
Emily Logan	(appointed April 2017)
Shane Nolan	(resigned October 2016)
Muireann O'Briain	(resigned February 2017)
Brighid Smyth	

Solicitors

McCann Fitzgerald
2 Harbourmaster Place
IFSC
Dublin 1

Secretary and Registered Office

Brian Lehane
11 Harrington Street
Dublin 8

Registered Number: 359578
Revenue Commissioners Charity Number: CHY15037
Registered Charity Number: 20050764

Bankers

Bank of Ireland
39 St Stephens Green
Dublin 2

AIB
1-4 Lower Baggot Street
Dublin 2

Auditors

PwC
Chartered Accountants and Statutory Audit Firm
One Spencer Dock
North Wall Quay
Dublin 1

DIRECTORS' AND TRUSTEES' REPORT - continued

The directors present herewith the audited financial statements for the year ended 30 June 2017 (Financial Year 2017, or FY17). The Directors confirm that the financial statements of the company comply with the current statutory requirement of the companies governing documents and the provisions of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the Republic of Ireland (FRS102) hereafter denoted as the Charity SORP (FRS102). The Charity SORP (FRS102) is not yet mandatory in the Republic of Ireland and the Irish Charity Regulation has not yet prescribed accounting regulations for Irish Charities. In the absence of such prescriptive guidance this Board has adopted the Charity SORP (FRS102) as it is considered best practice.

Activities
Plan Ireland Charitable Assistance (‘Plan International Ireland’) is internationally associated with Plan International Inc. (‘Plan International’), a not-for-profit corporation registered in New York, USA. Plan International is an international humanitarian, child centred development organisation with no religious, political or governmental affiliations. Plan International implements programmes to create a better future for children who live in developing countries and whose quality of life and ability to fulfil their potential is affected by extreme poverty, the failure of care by adults, discrimination and exclusion by society, or catastrophic events such as conflict or disasters.

Plan International’s aim is to achieve sustainable development: a better world for children now and in the long-term. This means working with children, their families, communities, governments and civil society organisations across Asia, Africa and Latin America and campaigning at national and international levels, to bring about sustainable change. Plan International’s work benefits from the support of individuals, mainly through child sponsorship which connects children and families in developing countries with supporters of social justice for children around the world. Plan International Ireland has over 6,000 regular givers who support our work primarily through Child Sponsorship and our Because I Am a Girl campaign. In addition, funding is currently received from a variety of sources primarily the public through various fundraising initiatives, Irish Aid, the EU, corporates, and trust and foundations.

Through direct grassroots work, Plan International supports the efforts of children, communities and local organisations to enable children to access their rights to education, health, a safe environment, clean water and sanitation, secure family income and participation in decision-making. Plan International works to protect children at special risk; for example, child labourers, children who are vulnerable to trafficking, those who have lost parents to HIV/AIDS and those impacted by natural or economic disasters. Plan International strives to ensure that children’s rights are recognised, through influencing policy decisions at local, national and international levels and through our global campaign for equality for girls (Because I am a Girl). In addition to our work overseas, Plan International Ireland strives to raise awareness of development issues in Ireland through media relations, key events, advocacy and development education.

Plan International’s impact is the result of partnerships with local people and organisations, based on mutual understanding and a shared commitment to programmes which will benefit children for years to come. At a local level, Plan International’s partners work directly with communities to identify the priority issues affecting children. Plan International actively encourages children to analyse their own situations, and raises their awareness of the fundamental rights to which they are entitled. Plan International then supports the community to build the skills and access the resources it needs to implement projects that will lead to positive changes in children’s lives.

Structure, governance and management
Structure
Plan Ireland Charitable Assistance is a company incorporated under the Companies Act 2014, limited by guarantee. The company was incorporated on 25 July 2002, and trades under the name Plan International Ireland. The company is exempt from corporation tax.

The objects of the company are charitable in nature with established charitable status, (Charity number CHY15037 and Charities Regulatory Authority number 20050764). All income is applied solely towards the promotion of the charitable objectives of the company.

The Memorandum and Articles of Association represent the founding governance document of Plan International Ireland. In line with the requirements of the new Companies Act 2014, the Memorandum and Articles of Association were replaced by a Constitution in January 2016.

DIRECTORS' AND TRUSTEES' REPORT - continued

Governance and management
Plan International Ireland is governed by a board of directors. The board's commitment to governance is reflected in the emphasis on transparency, accountability, effectiveness and on value for money in all aspects of Plan International Ireland's work. The board has taken action to ensure that the organisation is fully compliant with the principles outlined in the *'Irish Development NGO's Code of Corporate Governance'* (as produced by the Corporate Governance Association of Ireland, partnered with Dóchas). A review of the organisation's compliance with the principles of the code is conducted annually.

Decision making
The board is responsible for the Vision, Mission and Goal's of Plan International Ireland. They approve strategy, structure, annual plans and budgets, and ensure that the organisation is effective and accountable. The board appoint the Chief Executive (CEO) and delegate a range of day-to-day decision making powers to the CEO and the senior management team. These delegated powers are reviewed annually by the board.

Each year the board approves a board calendar, which outlines the main agenda items for the coming twelve month period. The board meets at least five times a year, and at its meetings it reviews management accounts, the risk register, an update on the implementation of the strategic plan, updates from the various board committees, and on a rotating basis an update from a senior manager on their specific area.

Board structure and appointments to the board
Board directors, all of whom are non-executive, are drawn from diverse backgrounds and bring a broad range of experience and skills to the organisation. As at the 30 June 2017, there were ten board directors. The names and biographies of the current board members appears on page 34 and 35.

Every two years the board conducts a self-audit, to review if it is still fit for purpose and holds the appropriate set of skills. Board recruitment is based on the gaps identified, as well as ensuring a balance of both age and gender among members. The most recent self-audit process was completed in September 2016.

New potential board directors are voted on at board meetings, after an evaluation and vetting process. On appointment, all new board directors attend an induction with the CEO and senior management, where they receive an overview of the organisation, a copy of our *Directors Handbook* outlining their roles and responsibilities, a copy of the *Institute of Directors Guide for the Officers and Directors of Not-For-Profit Organisations*, and a session with our Child Protection Officer. All board directors are garda vetted.

In line with our constitution, board directors must resign every three years, at which point they can put themselves forward for re-appointment. The current term limit for board directors is nine years (three terms of three years).

All board directors are required to visit a field project during their tenure, as well as attend training and events related to Plan International, corporate governance, and the wider not-for-profit sector.

The table below lists the number of meetings held from the time the member was appointed and the number of meetings s/he attended:

Attendance of board directors in FY17

Name		**Attended**
Geraldine Kelly	(Chairperson)	8/8
Gail Banim	(resigned February 2017)	1/4
Ian Brady	(appointed April 2017)	2/2
Kevin Carroll		8/8
Bernard Daly		5/8
Conor Faughnan		6/8
Jarlath Doyle	(appointed April 2017)	1/2
Margaret Gilsenan	(resigned September 2016)	1/1
Harry Goddard	(resigned April 2017)	5/7
Caleb Kyle		2/8
Brian Lehane		7/8
Emily Logan	(appointed April 2017)	2/2
Shane Nolan	(resigned October 2016)	2/2
Muireann O'Briain	(resigned February 2017)	4/4
Brighid Smyth		7/8

DIRECTORS' AND TRUSTEES' REPORT - continued

Committees of the board
There are four standing committees of the board. All committees have terms of reference which are reviewed and approved by the board. As well as the four main committees, from time to time the board will appoint a special project committee. For example, a committee of the board was appointed in June 2015 to oversee the strategic planning process, which culminated in the approval of the strategy by the board in September 2017. Details of the committees are set out below.

Attendance of committee members in FY17
The tables below list the number of committee meetings held from the time the member was appointed and the number of these meetings he/she attended.

Programme Committee
Chaired by Bernard Daly, this committee is responsible for overseeing the programme work carried out by the organisation; reviewing policies and positions; providing technical input; and providing support to the Head of Programmes as required. The committee currently consists of two board directors, as well as three external members (Dr Pat Gibbons, Director of UCD’s Centre for Humanitarian Action, Mary Corbett, a Food Security and Nutrition Consultant, and Charles Keane, a Development Banking Consultant).

Name		**Attended**
Muireann O’Briain	(resigned February 2017)	2/2
Bernard Daly		3/3
Kevin Carroll		3/3
Mary Corbett (external)		3/3
Pat Gibbons (external)		0/3
Charles Keane (external)	(appointed April 2017)	1/1

Marketing and Fundraising Committee
Chaired by Conor Faughnan, the committee is responsible for overseeing the fundraising activities of the organisation; ensuring the activities are in line with the *Dóchas Code of Images and Messaging*, the ICTR Fundraising Standards; and that the organisation is achieving appropriate return on investment on all our fundraising activities. The committee currently consists of two board directors, as well as two external members (Shane Nolan, Director of Sales with Google Ireland and Margaret Gilsenan, Director with Boys and Girls Marketing and PR Company).

Name		**Attended**
Shane Nolan (external)		4/5
Margaret Gilsenan (external)		1/5
Conor Faughnan		4/5
Loretta Dignam (external)	(resigned April 2017)	1/2
Brighid Smyth		4/5

Finance Committee
Chaired by Brian Lehane, this committee is responsible for monitoring the financial reporting process; monitoring the effectiveness of the internal control and risk management systems; annually reviewing and endorsing the Reserves Policy; reviewing and endorsing the annual operating budget; and reviewing the effectiveness of internal and external auditors. In line with the *CEO Delegation of Authority Policy*, the Finance Committee approve CEO expenses.

The committee currently consists of three board directors, Ian Brady and Jarlath Doyle joined the committee in April 2017.

Name		**Attended**
Harry Goddard	(resigned April 2017)	3/3
Brian Lehane		3/3
Anne Fitzsimons (external)	(resigned October 2016)	0/1

DIRECTORS' AND TRUSTEES' REPORT - continued

Remuneration Committee
Chaired by Ray Bowe, the committee is responsible for recommending to the board the remuneration levels for the CEO and senior management. The committee currently consists of two board directors, and one Plan International member (Ray Bowe). See note 7 to the financial statements for a breakdown of employee numbers and costs.

Name		Attended
Geraldine Kelly		1/1
Ray Bowe (external)		1/1
Brian Lehane	(appointed April 2017)	1/1

Board officers
The members of Plan International Ireland are the current board of directors, plus eleven former directors who have stayed on as members, and their liability is limited to €1.

Directors
Geraldine Kelly (Chair): Geraldine has been a director of the board since 2008 and chair since 2012. Geraldine is a professional with 25 years' experience growing knowledge-based companies in the technology and energy sector. Geraldine is a chartered director, with the Institute of Directors and she currently serves as a non-executive director with Bank of Ireland Mortgage Bank and chairs the RICS Global Remuneration Committee.

Brian Lehane (Secretary): Brian, a chartered accountant, has been a board director since 2013. Between 1988 and 1994, Brian worked as a senior auditor with Horgan, Barrett & Co before joining Willis Corroon Management as an account executive in 1994. Brian has been with Aon Insurance Managers (Dublin) since 1996 and is currently Chief Financial Officer. Brian has been a chartered director since 2012.

Kevin Carroll: Kevin has been a board director since 2016. He has worked in development for almost 30 years in over 20 countries, including work at management level in both Bilateral Aid and the NGO sector, as well as on a consultancy basis. This included five postings overseas with the Department of Foreign Affairs and Trade, Trócaire, and Concern. He is currently a research fellow with the Institute for International Conflict Resolution and Reconstruction at Dublin City University, and undertakes occasional consultancy work.

Bernard Daly: Bernard has been a board director since 2015. After graduating with an economics degree from TCD in 1978, he worked for the Irish State Development Bank, Industrial Credit Corporation (ICC), and as a consultant with the World Bank. He obtained a Masters Degree in Development Studies in UCD in the mid-1990's and afterwards he taught in the Centre for Development Studies for a number of years. Bernard is also a former Treasurer of Comhlámh. After the sale of ICC Bank in 2000, he worked in Bank of Scotland as Manager of the ICC Employee Share Ownership Plan (ESOP) and was also a Director and Company Secretary of ICC ESOP Trustee Ltd. until its closure in 2016. He currently works for the Unite trade union and is a Trustee of the Bank of Scotland (Ireland) Pension Scheme.

Conor Faughnan: Conor has been a board director since 2013. Conor is one of Ireland's most senior public affairs and media professionals. Since 1990, Conor has worked for AA Ireland in a number of roles, including Roadwatch Broadcast, Public Affairs Officer, Director of Policy and since 2012, has been its Director of Policy and Consumer Affairs.

Caleb Kyle: Caleb has been a board director since 2015. He is a Chartered Surveyor by background and has worked as senior executive for a range of real estate organisations including Lisney, Irish Life, and Bank of Ireland. Since 2015, he has been self-employed, providing consultancy and project management services to clients in the Financial Services and not-for-profit sectors.

Brighid Smyth: Brighid has been a board director since 2016. Brighid is Head of Corporate Communications at Vhi Healthcare since 2004. Prior to this she was Director of Communications at MCO Projects, and at COMREG as its Public Affairs Manager. Brighid spent ten years with Enterprise Ireland, first as its Programme Co-ordinator and then as Press Officer.

DIRECTORS' AND TRUSTEES' REPORT - continued

Directors - continued

Emily Logan: Emily has been a board director since April 2017. Emily is the Chief Commissioner of the Irish Human Rights and Equality Commission appointed by President Michael D Higgins in October 2014. In the decade prior to her appointment, Emily served as Ireland's first Ombudsman for Children. Emily has 25 years management experience in Ireland and the UK, including Director of Nursing at Crumlin Children's Hospital, Director of Nursing at Tallaght Hospital, and Directorate Manager in Great Ormond Street Hospital London. Emily graduated from Queens University with an LLM in Human Rights Law, University College Dublin with an MBA and Diploma in Mediation, and from City University London with an MSc in Psychology. She was awarded two honorary Degrees of Doctor of Laws (LLD) from the National University of Ireland, Maynooth and from University College Dublin.

Ian Brady: Ian has been a board director since April 2017. Ian is Head of the Institutional Advisory Group at Davy, where he advises institutions ranging from charities to corporations on how to preserve and grow their assets. A significant element of his work involves engaging with the non-profit entities he advises on financial strategies that can allow them to sustain and enhance their valuable Mission. Ian has qualifications in business, finance, financial planning, law, corporate governance, and non-profit financial stewardship.

Jarlath Doyle: Jarlath, a Management Accountant, has been a board director since April 2017. Jarlath is Finance Director at Hilton Hotels Ireland Ltd since 2005. Prior to this he was Director of Finance for Hilton Group in the UK. A career hotel and finance professional, Jarlath has been with Hilton Group since 2004.

Plan International federation
One of 21 National Organisations (NOs) working for the rights of children, families and communities in some of the world's poorest countries, Plan International Ireland is internationally associated with Plan International, Inc. ('Plan International' or PI Inc).

PI Inc is registered in New York State as a not-for-profit corporation with its principal office in Rhode Island, USA. PI Inc operates in 51 programme countries, coordinated through four regional offices. Plan International's Headquarters is located in the United Kingdom. PI Inc has four advocacy liaison offices. These include an office in New York, to liaise with the United Nations delegations, an office in Brussels operating as Plan International Europe to liaise with the European Union, an office in Geneva to liaise with the United Nations and an office in Ethiopia to liaise with the African Union.

Members' Assembly
The Members' Assembly is the highest decision-making body of Plan International. It is responsible for setting high-level strategy, approving the budget and financial statements for the organisation. The Members' Assembly also elects the board of Plan International and ratifies the appointment of the Chief Executive Officer of Plan International. The Members' Assembly consists of one or more delegates from NOs. Each NO is entitled to a minimum of one delegate and one vote. Entitlement to further delegates and votes is determined by the level of funds transferred to Plan International.

In June 2017, the Members' Assembly approved our new global strategy to 2022, entitled 100 Million Reasons. The global strategy is available on Plan International's website www.plan-international.org.

International Board
The board of Plan International ("International Board") directs the activities of Plan International and is responsible for ensuring that the management of the organisation is consistent with the by-laws and with the strategic goals of the organisation as determined by the Members' Assembly to whom it is accountable.

The International Board is comprised entirely of non-executives, none of whom are paid by Plan International.

The by-laws prescribe a maximum number of 11 non-executive directors, who are elected by the Members' Assembly. As at 30 June 2017 there were 11 non-executive directors on the International Board including seven non-executive directors who sit on the Board of an NO, three non-executive directors who are independent from Plan International and come from developing countries and one further non-executive director who is independent of the NOs.

DIRECTORS' AND TRUSTEES' REPORT - continued

International Board - continued
All non-executive directors have fiduciary duties to act in the interests of Plan International Inc. Members of the International Board are nominated on the basis that they provide a range of skills and experiences of importance to Plan International according to criteria defined by the Members' Assembly. The International Boards of directors hold office for a term of three years, upon completion of which they are eligible for re-election for up to two further consecutive terms. The chair of the Members' Assembly is also chair of the International Board and may serve up to two consecutive terms of three years as chair.

The responsibilities and powers of the International Board are prescribed by the by-laws and include the following: the management of Plan International's affairs in a manner consistent with the by-laws; the preparation of recommendations to the Members' Assembly; implementing the vision, mission and overall strategic goals and policies set by the Members' Assembly; overseeing the development and implementation of budgets and long-term financial plans approved by the Members' Assembly; the selection and evaluation of the performance of the Chief Executive Officer; measurement and evaluation of Plan International's programme, financial and other performance; and assuring the financial integrity of Plan International including reporting the results of assurance activities to the Members' Assembly.

Financial Review of year to 30 June 2017 (FY17)
The financial outcome for FY17 is set out in the 'Statement of Financial Activities' on page 47.

Income
Plan International Ireland income for the year to 30 June 2017 was €13.2m, a decrease of 13% on the previous financial year. FY17 was a year of transition for the organisation, with a new CEO recruited in November 2016. While income from donations and legacies, and from government grants fell, there was a significant increase in donated commodities during FY17.

Incoming resources from donations and legacies
Income from donations and legacies comprises donations from individual and corporate donors, child sponsorship and regular givers, trusts and foundations, trade unions, and tax refunds from the Revenue Commissioners. In FY17 we received €2.458m from these income streams (see note 5a to the Financial Statements). This represents a decrease of 12.4% when compared to FY16, and this is mainly due to reduced emergency appeal funding and the continued decline in sponsor donations.

Grants from governments and other co-funders
Plan International Ireland received a total of €8.759m in grants from governments and other co-funders in FY17 (see note 5b to the Financial Statements for analysis by donor). This represents a 20% decrease from our FY16 levels, and this is mainly due to the completion of two major projects in West Africa which commenced a number of years ago.

The Irish Government was the single largest donor in FY17, providing €3.8 million or 29% of overall income.

Donated commodities
Commodities donated to the organisation and distributed as part of its emergency response and relief programmes were valued at €1.983m in FY17, an increase of 42% from FY16 (see note 5c to the Financial Statements for details). The bulk of the donations relate to emergency non-food items distributed in Niger, and emergency food distributions in Mali

Four year income trend:

Key indicator	**FY17**	**FY16**	**FY15**	**FY14**
Total income	€13.2m	€15.161m	€13.051m	€12.24m

DIRECTORS' AND TRUSTEES' REPORT - continued

Expenditure
Our total expenditure for the year was €12.747m, made up as follows:

	€	%
Key indicator		
Charitable activities	11,844,565	93
Raising funds	902,224	7

Total expenditure, at €12.747m, represents a 17.2% decrease from the FY16 level of €15.4m.

Charitable activities
Expenditure on charitable activities in FY17 totalled €11.845m, an 18.5% decrease from FY16 levels (see note 6 to the financial statements for details).

Raising funds
The cost of raising funds totalled €902k in FY17, a 3.9% increase from FY16 levels. This increase is primarily due to new fundraising events which took place in FY17 (see note 7 to the financial statements for details).

Support costs
The total costs set out above in relation to charitable activities and raising funds include attributable support costs. These support costs include the key services of finance, human resources, information technology, and governance. These services play a crucial role in providing organisational support to the delivery of our programmes.

Our total support costs for the year amounted to €545k, a 13.7% increase from FY16 levels (see note 8 to the financial statements for details).

Key expenditure indicators
There are a number of key expenditure indicators which, taken together, are used by management as a measure of performance. These are set out below:

	FY17	FY16
Key indicator		
Return on fundraising spend (per one euro spent)	€2.72	€3.23
Charitable activities as a percentage of total costs	92.9%	94.4%
Support costs as a percentage of total costs	4.3%	3.1%

Charitable activities as a percentage of total costs – this details out how much of our total expenditure is spent on our core activities, such as emergency response, education, and advocacy. This percentage dropped from 94.4% in FY16, to 92.9% in FY17. The decline is mainly due to our reduced government grant income.

Support costs as a percentage of total costs – this illustrates how much of total expenditure is absorbed by essential but non-core activities and functions. Support costs rose by 13.7% in FY17, and as a percentage of total costs it increased from 3.1% in FY16 to 4.3% in FY17. This is mainly due to our increased compliance activities which began in late FY16.

Return on fundraising spend – this essentially measures how much we get back for each euro spent on fundraising. This figure dropped from €3.23 in FY16, to €2.72 in FY17. The decrease is mainly due to our new fundraising activities, which have generated a return closer to 2:1. A restructure of the Fundraising Department took place in late FY17, and management will be refocusing on long term regular giving from FY18 onwards.

Reserves position and policy
The directors review the level of reserves to be held annually. The term ‘reserve’ (unless otherwise indicated) is used to describe that part of the Plan International Ireland's funds that are freely available for its general purposes. These were €686,523 at 30 June 2017 (2016: €734,275).

DIRECTORS' AND TRUSTEES' REPORT - continued

Reserves position and policy - continued
Plan International Ireland is able to predict a proportion of its total monthly income with a high degree of confidence. The Reserves Policy is based on a number of criteria and calculations:

a. Planned future deficits (if any) – the current 2018 budget is forecasting a small operating surplus;
b. Provision for a downturn in unrestricted income – the provision is calculated based on a 10% reduction in unrestricted income;
c. Financing of Fixed Assets – a general provision for the financing of long term assets;
d. Funding of working capital – it is our policy to hold at least three months working capital in reserves;

The remaining funds are passed across to Plan International where the treasury function controls the flow of funds to the programme countries. Under this policy, reserves are expected to be in the range of €800,000 to €600,000 with the most significant fluctuations around the start and the end of each calendar month due to significant volumes of receipts and payments. Any reserves above or below this operating level arise from a timing difference between receiving the cash and passing it to Plan International. In the unlikely event that an unexpected expenditure was to occur for which funds were insufficient, cash could be called back from Plan International. Such action has never been required nor is it desired.

In January 2015, the Finance Committee endorsed a reserves target of €750,000 by June 2018. This was approved by the Board in January 2015, January 2016, and again in April 2017.

Four year unrestricted reserves trend, and unrestricted reserves as a percentage of total income:

Key indicator	**FY17**	**FY16**	**FY15**	**FY14**
Unrestricted reserves	€686,523	€734,275	€690,206	€687,133
Unrestricted reserves as a percentage of total income	5.2%	4.8%	5.3%	5.6%

Risk management and internal control
In order to implement Plan International Ireland's strategy, and to keep it updated to reflect current circumstances, it is essential that significant risks facing the organisation are identified as they arise, and are monitored and managed.

Plan International Ireland finances its operations mainly from grants, sponsorship, regular giving and other donations from the public. As such, Plan International Ireland is exposed to different financial risks that include credit risk, foreign exchange rate risk, and liquidity risk. Financial risk management policies are in place which seek to limit the impact of these risks.

The policies for managing each of its main financial risks are broadly as follows:

Credit risk:
Credit risk is the risk that the financial institutions in which deposits are held default on the cash deposited and the risk that debtors may default on their obligations.

Plan International Ireland may hold its deposits in accounts across a number of financial institutions. The credit ratings of these financial institutions is monitored regularly by finance staff and appropriate action is taken based on Plan International Ireland's investment policy.

Foreign exchange risk:
Plan International systems are denominated in US dollars while most income is received in Euro. A sudden strengthening of the US dollar against the Euro could have a significant adverse effect on Plan International Ireland's ability to deliver its planned programme of work.

Liquidity risk:
Liquidity risk is the risk that Plan International Ireland will be unable to meet financial commitments arising from the cash flows generated by its activities. The risk can arise from mismatches in the timing of cash flows relating to assets and liabilities.

Plan International Ireland's liquidity is managed by ensuring that sufficient cash and deposits are held on short notice, and by retaining sufficient unrestricted reserves to cover short term fluctuations in income.

DIRECTORS' AND TRUSTEES' REPORT - continued

Risk management and internal control - continued

Key risks within Plan International Ireland are reviewed by senior management and the directors on a quarterly basis. Plan International Ireland maintains a strategic Risk Register detailing the key current identified strategic risks. Each item is analysed according to its perceived potential impact together with actions that either have or will be taken in mitigation. The quarterly movement of each risk listed in the Risk Register is also analysed.

The risk management process has resulted in a high priority being placed on the following five risks:

1 **Failure of fundraising and regular giving to generate sufficient unrestricted funds to provide match for Programme growth.**
Mitigating strategies
- Annual operating budget targets approved by the board, including four year high level strategic targets.
- Rolling 18-month forecasts reviewed by management on a monthly basis and reviewed by the board and Finance Committee on a quarterly basis.
- Annual budget targets are stress-tested to ensure income portfolio risk stays within pre-defined boundaries.
- Continuous investment and testing of fundraising activities and products to ensure long-term pipeline of unrestricted income.
- Monthly review of fundraising return on investment by management, which informs future fundraising activities.
- Review of programme proposals to ensure that the organisation can afford to take on new grants of scale.

2 **Fraud concerning Plan International Ireland funds at NO or CO level.**
Mitigating strategies
- Plan International has strong financial controls in place throughout the programme implementation cycle, including sophisticated financial systems, whistleblowing, anti-fraud and anti-corruption policies.
- Regular visits to local partners are conducted by Plan Country Office financial teams to assess and to review the quality and accuracy of their records and internal control systems.
- Our zero-tolerance approach to fraud throughout the organisation is evidenced by the creation of our global Counter Fraud Unit (CFU).
- All suspected cases of fraud are investigated and reported to donors, and internally reported to both the Finance Committee and Chair of the Board.

During FY17, an investigation relating to programme work in Plan Sierra Leone resulted in confirmed fraud affecting several Plan International National Offices, including Plan International Ireland. A provision for repayments to donors has been created in the financial statements (see note 15).

3 **Sponsorship programmes fail to delivered impact.**
Mitigating strategies
- As part of the re-engineering of sponsorship by Plan International, ten commitments have been introduced to ensure that sponsors and sponsored children, their families, and communities' expectations in relation to communications, inclusion, and participation are met and effectively demonstrated.
- Realignment of sponsorship and grant-funded programme activities where possible.
- Digitalisation of sponsorship communications to reduce operational costs.

DIRECTORS' AND TRUSTEES' REPORT - continued

Risk management and internal control – continued

4 Lack of capacity to implement donor funded projects and/or to comply with terms and conditions of the grant.
Mitigating strategies
- Capacity building for Plan International Ireland and its partners is carried out to develop the skills and knowledge needed to address these risks.
- Grants and compliance departments in Plan Country Offices maintain close technical support and mentoring of local partners to ensure timely and quality reporting.
- In 2016, Plan International finalised a suite of Grant and Fund Management Procedures which give clear direction on management of grant funding processes, in line with best practice.
- New Programme Quality Policy and Processes were finalised in June 2016 as federation-wide PCM approaches. Plan International Ireland has a Manual of Procedures in place to guide programme implementation.
- Plan International Ireland has dedicated Desk Officers with a geographical and technical focus, Programme Support Officers for humanitarian funds, and a Finance team, all of whom monitor and support compliance with donor requirements.

5 Security and welfare issues for Plan International Ireland personnel while working overseas.
Mitigating strategies
- The Emergency Programmes Manager in Dublin is responsible for the security of all Plan International Ireland personnel.
- Desk Officers track and monitor security in our priority countries.
- Plan International Ireland has a Security Policy in place, which is updated annually.
- All staff receive a security briefing at induction and upon arrival in country programmes.
- All staff working in very unsecure locations receive HEAT training prior to travel to overseas programmes.
- Plan International Ireland adheres to the Irish Aid Guidelines for NGO Professional Safety and Security Risk Management.
- Plan International has Regional Security Advisors in place to support Security Focal Persons in assessing, monitoring and responding to security issues in each Country Office. A new Global Security Advisor was recruited in June 2017.
- Plan International Ireland personnel must adhere to the security management plan in place in each Plan Country Office.

The board is satisfied that systems are in place to adequately monitor, manage and mitigate Plan International Ireland’s exposure to major risks.

Plan International federation
Plan International is affected by a number of risks and uncertainties, not all of which are within its control, but which impact on the delivery of its objectives. A global Risk Register is maintained by management, which seeks to capture the most significant risks facing the organisation, the owner responsible for monitoring and evaluating the risk, and the mitigation strategies in place. A formal review of the global Risk Register is undertaken by the Financial Audit Committee on a quarterly basis.

Plan International has a Global Risk Management Strategy which covers the period from 2014 to 2017. The Risk Management Strategy supports Plan International’s mission, vision and strategy by providing:

- A framework for control, enabling risk to be managed in a consistent manner
- Information on the nature and scale of significant threats and opportunities to help inform decision making, improve resource allocation and reduce exposure to unexpected or surprise events that damage the organisation
- Improved credibility with key stakeholders through the ability to demonstrate that Plan International understands the risks associated with its activities and has effective systems in place to manage and respond to risks as they arise
- Assurance that control systems are in place to protect the key assets of the organisation, namely its staff, brand, reputation, financial and physical resources.

A new Global Risk Management Policy is due for approval by the Members Assembly in November 2017.

DIRECTORS' AND TRUSTEES' REPORT - continued

Movement towards strategic objectives in the year ended 30 June 2017
The board of directors and senior management held a half-day strategy update meeting in late June 2017. FY17 was the first year of the Plan International Ireland four year strategy to 2020. Details of our four main strategic objectives, and our work in those areas, are detailed below. For further information on our activities and impact through FY17 please see pages 9 to 26.

1 **Investing in Programme Quality**
A key part of our four year strategy is strengthening our knowledge and expertise in our four core areas: **Education**; **Child Protection**; **Participation as Citizens**; and **Responding to core humanitarian needs**. In the year ended 30 June 2017 Plan International Ireland responded to 12 emergencies in 14 countries; with the assistance of Irish Aid, provided education and protection to over 120,000 children in West Africa, the Middle East, and the Central African Republic; nearly one-third of our programmes had a primary outcome for girls, with two third classed as gender aware; and supported over 6,000 sponsored children in 50 countries.

2 **Strengthening Our Voice**
This objective primarily focuses on engaging with the Irish public on the rights of the child and equality for girls. In the year ended 30 June 2017, Plan International Ireland held a number of events around the country focusing on our campaign "Lost Girls" of the refugee crisis. In addition, our Youth Advisory Panel (YAP) secured funding from the European Union to work together with their Belgian and French YAP colleagues on a project entitled '*Nothing About Us, Without Us'*.

3 **Growing Our Resources**
Growing repeatable, sustainable core funding is essential to support the delivery of our vision and purpose. We also need to invest in our people and systems. In the year ended 30 June 2017 we raised in excess of €13m for our work overseas, €1m behind our strategic targets. As in previous years, 3% of payroll was budgeted for training and development. During the year staff took part in a diverse range of training including HR, security and safety, languages, SORP compliance, and general computer skills.

4 **Building Strategic Alliances**
A key part of this objective is engaging with networks and consortia to achieve shared objectives in line with our vision. In the year ended 30 June 2017 we continued our coordination with academic institutions, signing agreements with both Trinity College Dublin and IT Tralee/UNESCO.

Our four main strategic objectives are underpinned by a final strategic pillar, **Being Fit For Purpose**. This pillar looks at four key areas: **Leadership and Governance**; **Decision-making and Structure**; **People and Culture**; and **Work processes and Systems**. Some highlights from FY17 include: increased involvement and engagement of youth within our governance and public engagement work through our Youth Advisory Panel; a review of our organisational structure to ensure it supports our strategic objectives, this activity resulted in the creation of our Public Engagement Department (incorporating both our Fundraising and Sponsorship Departments); continued investment in staff development and organisational capacity; and the upgrade of our existing CRM system which will allow us to show our impact in greater detail.

Focus for the financial year ended 30 June 2018

Plan International Ireland Strategy 2020
Our vision for the four years to 2020 is aligned to the Plan International Global Strategy, 100 Million Reasons. We strive for a just world that advances children's rights and equality for girls. Our strategy to 2020 sets the following broad ambitions for the organisation:

- We will have over 150,000 children participating in our education programmes annually by 2020;
- We will ensure over 75% of our programmes have a primary outcome for girls, with all programmes 'Gender Aware';
- We will have successfully engaged the Irish public on the rights of the child and equality for girls;
- We will have a core budget of €18m by 2020; and
- We will have further improved our reputation for collaboration in Ireland and across the Plan federation.

A central effort in FY18 will be to refocus on increasing core unrestricted income to allow us to reach more children than ever before. This will involve building on our existing relationships with the public, corporates, trusts and foundations, and key institutional donors.

DIRECTORS' AND TRUSTEES' REPORT - continued

Statement of directors’ responsibilities
The directors are responsible for preparing the directors’ report and the financial statements in accordance with Irish law.

Irish law requires the directors to prepare financial statements for each financial year giving a true and fair view of the company’s assets, liabilities and financial position at the end of the financial year and the profit or loss of the company for the financial year. Under that law the directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, and promulgated by the Institute of Chartered Accountants in Ireland and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company’s assets, liabilities and financial position as at the end of the financial year and the profit or loss of the company for the financial year.

In preparing these 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;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position, and profit or loss of the company to be determined with reasonable accuracy; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company’s website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Going concern
Based on committed grant income, cash at bank, ongoing sponsorship and regular giving income and ongoing corporate and trust funds, the directors are satisfied that Plan International Ireland has adequate resources to continue for at least twelve months from the date of approval of these financial statements and it is appropriate to adopt the going concern basis in the preparation of the financial statements.

Accounting records
The measures taken by the directors to secure compliance with the company's obligations to keep adequate accounting records are the use of systems and procedures appropriate to the business and the employment of competent and reliable persons. The accounting records are kept at the company's premises at Plan International Ireland, 11 Harrington Street, Dublin 8.

Staff and volunteers
Plan International Ireland is dependent on a network of volunteers for many of its fundraising and sponsorship activities.

The directors acknowledge with gratitude the work of its staff and that of its volunteers in 2017. The major achievements during the year are due to the dedication and belief of all of these people.

DIRECTORS' AND TRUSTEES' REPORT - continued

Memberships
Plan International Ireland is a member of the following groups:
- Dóchas
- Gender Based Violence (GBV) Consortium
- Irish Development Education Association (IDEA)
- The Wheel
- Comhlámh
- Dublin Chamber of Commerce

Compliance with sector-wide legislation and standards
As part of Plan International Ireland's efforts to improve its work, the directors and staff of Plan International Ireland monitor and engage with legislation, standards and codes which are developed for the sector in Ireland. Plan International Ireland subscribes to and is compliant with the following standards:

- The Charities Act 2009
- Dóchas Code of Corporate Governance
- Dóchas Code of Conduct on Images and Messaging
- ICTR Statement of Guiding Principles for Fundraising
- The Lobbying Act 2015

Lobbying and Political contributions
There were no political contributions in the year ended 30 June 2017, and as a result no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, Plan International Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). We have made all returns and submissions required by the Act.

Health and safety
Plan International Ireland's Health and Safety Policy is to:
- Comply, at a minimum, with all applicable legislation and continually improve Health and Safety stewardship towards industry best practice
- Ensure employees are aware of and implement the company's Health and Safety imperatives
- Ensure that a healthy and safe workplace is provided for all employees and take due care of all sponsors and visitors to our business premises
- Require all employees to work in a safe manner as mandated by law and best practice.

Results
The results for the year are set out in the Statement of Financial Activities on page 47.

Subsequent events
There have been no significant events affecting the organisation since year end.

Research and development
The organisation did not engage in any research and development during the year.

Transactions involving directors
There were no contracts in relation to the affairs of the company in which the directors had any interest, as defined in the Companies Act, 2014, at any time during the year ended 30 June 2017.

Disclosure of information to auditors
The directors in office at the date of this report have each confirmed that:
- As far as he/she is aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
- He/she has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's statutory auditors is aware of that information

DIRECTORS' AND TRUSTEES' REPORT - continued

Auditors
The Auditor, PwC, has indicated their willingness to continue in office, and a resolution that they be re-appointed will be proposed at the Annual General Meeting.

On behalf of the board

Brian Lehane

Jarlath Doyle

24 October 2017

Independent auditors' report to the members of Plan Ireland Charitable Assistance

Report on the audit of the financial statements

Opinion

In our opinion, Plan Ireland Charitable Assistance financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 30 June 2017 and of its net income and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and promulgated by the Institute of Chartered Accountants in Ireland and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Annual Report, which comprise:

- the balance sheet as at 30 June 2017;
- the statement of financial activities for the year then ended;
- the statement of changes in funds for the year then ended;
- the cash flow statement for the year then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law. Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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

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

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.
In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.
With respect to the Directors' and Trustees' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below.
In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' and Trustees' Report for the year ended 30 June 2017 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.
Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' and Trustees' Report.

Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 42, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. The directors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority website at: www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsiblities_for_audit.pdf. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2014 opinions on other matters

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

Companies Act 2014 exception reporting

Directors' remuneration and transactions

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.

Gareth Hynes
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin
25 October 2017

STATEMENT OF FINANCIAL ACTIVITIES
Financial Year Ended 30 June 2017

	Notes	Unrestricted funds €	Restricted funds €	Total 2017 €	Unrestricted funds €	Restricted funds €	Total 2016 €
Income and endowments from:							
Donations and legacies	5 (a)	2,203,021	255,009	2,458,030	2,389,023	418,375	2,807,398
Charitable activities:							
- grants from governments and other co-funders	5 (b)	369,996	8,389,044	8,759,040	346,159	10,609,354	10,955,513
- donated commodities	5 (c)	-	1,982,581	1,982,581	-	1,393,381	1,393,381
Investments		590	-	590	5,053	-	5,053
Total income		2,573,607	10,626,634	13,200,241	2,740,235	12,421,110	15,161,345
Expenditure on:							
Charitable activities	6	1,608,752	10,235,813	11,844,565	1,769,140	12,765,558	14,534,698
Raising funds	7	870,950	31,274	902,224	845,465	22,896	868,361
Total expenditure		2,479,702	10,267,087	12,746,789	2,614,605	12,788,454	15,403,059
Net income/(expenditure)		93,905	359,547	453,452	125,630	(367,344)	(241,714)
Transfers between funds	16	(141,658)	141,658	-	(81,562)	81,562	-
Net movement in funds		(47,753)	501,205	453,452	44,068	(285,782)	(241,714)
Reconciliation of funds:							
Total funds brought forward		734,276	1,079,096	1,813,372	690,206	1,364,879	2,055,085
Total funds carried forward		686,523	1,580,301	2,266,824	734,274	1,079,097	1,813,371

The company has no recognised gains and losses other than those included in the surplus above, and therefore no separate statement of total recognised gains and losses has been presented.

All of the amounts detailed above relate to continuing operations.

BALANCE SHEET
As at 30 June 2017

	Notes	2017 €	2016 €
Fixed assets			
Tangible assets	12	19,806	29,485
Current assets			
Debtors	13	1,226,688	343,544
Cash at bank and in hand		1,348,222	1,623,281
Creditors: amounts falling due within one year	14	(202,892)	(182,939)
Net current assets		2,372,018	1,783,886
Provisions for liabilities	15	(125,000)	-
Total assets less current liabilities		2,266,824	1,813,371
The funds of the charity:			
Restricted funds	16	1,580,301	1,079,096
Unrestricted funds		686,523	734,275
Total charity funds		2,266,824	1,813,371

On behalf of the board

Brian Lehane

Jarlath Doyle

CASHFLOW STATEMENT
Financial Year Ended 30 June 2017

	Note	2017 €	2016 €
Cash flows from operating activities			
Net cash (outflow) / inflow from operating activities	17	(267,129)	47,793
Cash flows from investing activities			
Purchase of property, plant and equipment	12	(10,454)	(18,846)
Proceeds from disposal of fixed assets	12	1,934	-
Returns on investments and servicing of finance		590	5,053
Net cash (used in) investing activities		(7,930)	(13,793)
Change in cash and cash equivalents in reporting period		(275,059)	34,000
Cash and cash equivalents at the beginning of the reporting period		1,623,281	1,589,281
Cash and cash equivalents at the end of the reporting period		1,348,222	1,623,281

STATEMENT OF CHANGES IN FUNDS
Financial Year Ended 30 June 2017

	Unrestricted funds €	Restricted funds €	Total €
Balance at 1 July 2015	690,206	1,364,879	2,055,085
Net income/(expenditure)	44,069	(285,783)	(241,714)
Balance at 30 June 2016	734,275	1,079,096	1,813,371
Balance at 1 July 2016	734,276	1,079,096	1,813,371
Net income/(expenditure)	(47,753)	501,205	453,453
Balance at 30 June 2017	686,523	1,580,301	2,266,824

NOTES TO THE FINANCIAL STATEMENTS

1 General information

Plan Ireland Charitable Assistance is a not-for-profit entity which implements programmes to create a better future for children who live in developing countries and whose quality of life and ability to fulfil their potential is affected by extreme poverty.

Plan Ireland Charitable Assistance is a company limited by guarantee incorporated under the Companies Act 2014, and trades as Plan International Ireland.

The address of its registered office is 11 Harrington Street, Dublin 8.

Plan Ireland Charitable Assistance is internationally associated with Plan International Inc. (‘Plan International’), a not-for-profit corporation registered in New York, USA.

2 Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with the 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) - (Charities SORP (FRS 102)), the Companies Act 2014.

3 Summary of significant accounting policies

The significant accounting policies used in the preparation of the entity financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated.

The significant accounting policies adopted by the Company are as follows:

(a) Basis of preparation
The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the 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) - (Charities SORP (FRS 102)), and the Companies Act 2014.

Plan Ireland Charitable Assistance meets the definition of a public benefit entity under FRS 102. In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required.

(b) Income
Incoming resources are recognised by inclusion in the statement of financial activities only when Plan International Ireland is legally entitled to the income, the amounts involved can be measured with sufficient reliability, and it is probable that the income will be received.

Income from donations and legacies
This income (which consists of monetary donations from the public received through child sponsorship, appeals, other donations and events) is recognised when the donations are received. The related tax refunds are recognised when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Summary of significant accounting policies - continued

(b) Income - continued

Grants from corporates, trusts, and major donors are recognised on the same basis as grants from governments and other co-funders.

Income from charitable activities - grants from governments and other co-funders

Grants from government, institutional donors, corporate and trusts and foundations that are subject to significant restrictions or reporting requirements are recognised when Plan International Ireland is legally entitled to the income, virtually certain of receipt and the amounts can be measured with sufficient reliability.

Income from charitable activities – donated commodities

Donated commodities are included at market value and recognised within income when they are distributed to beneficiaries and programmes. Donated commodities typically include emergency supplies, tents, cooking equipment, and food items.

It is the policy of Plan International Ireland to distinguish restricted income from unrestricted income. Restricted income refers to funds given subject to conditions imposed by the donor or implied by the nature of the appeal.

(c) Expenditure

Resources expended are analysed between costs of charitable activities and costs of raising funds. The costs of each activity are separately accumulated and disclosed in the Statement of Financial Activities. The major components of each are analysed as part of the accompanying notes. Direct to the field comprises amounts paid to Plan International, which manages the funds transferred to the programme countries for the programmes funded by Plan International Ireland.

Where support costs are attributable to a particular activity the costs are allocated directly to that activity during the year. Where support costs are incurred to further more than one activity they are apportioned between the relevant activities based on the amount of staff time which each activity absorbs.

Charitable activities

Costs of charitable activities comprise costs of overseas programmes and of development education and advocacy work, together with related support costs.

Raising funds

Costs of generating funds comprise the costs incurred in fundraising, including the costs of advertising, producing publications, printing and mailing fundraising material, staff costs in these areas and an appropriate allocation of central overhead costs.

All costs of generating funds are recognised on an accruals basis.

(d) Funds

All transactions of the organisation have been recorded and reported as income into or expenditure from funds which are designated as "restricted" or "unrestricted".

Income is treated as restricted where the donor has specified that it may only be used for a particular purpose or where it has been raised for a particular purpose. All other income is treated as unrestricted. Expenditure is treated as being made out of restricted funds to the extent that it meets the criteria specified by the donor or the terms under which it was raised. All other expenditure is treated as unrestricted.

(e) Accounting convention

The financial statements are prepared under the historical cost convention.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Summary of significant accounting policies - continued

(f) Income tax

The company has been granted charitable tax exemption by the Revenue Commissioners and is recognised as a charity under Section 207 of the Tax Consolidation Act 1997, registered number CHY 15037.

(g) Financial instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

(i) Financial assets

Basic financial assets, including trade and other debtors and cash and cash equivalents are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument.

At the end of each financial year financial assets are assessed for objective evidence of impairment. If there is objective evidence that a financial asset is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial asset's estimated cash inflows discounted at the asset's original effective interest rate.

Therefore, known bad debts are written off and a specific provision is made for those, the collection of which is considered doubtful.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decrease can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

(ii) Financial liabilities

Basic financial liabilities, including trade and other creditors, bank loans and loans from fellow group companies are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, loans from fellow group companies and financial liabilities from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method. Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Summary of significant accounting policies - continued

(h) Fixed assets

Fixed assets are stated at cost less deprecation. Depreciation is calculated on a straight line basis by reference to the expected useful lives of the assets concerned. The depreciation for fixtures and fittings is calculated at a rate of 20%. The depreciation for computer software and website costs is calculated at a rate of 33%.

(i) Reserves policy

Unrestricted funds are general funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The use of each restricted fund is set out in the notes to the financial statements.

(j) Pensions

The company operates a defined contribution scheme for employees. The annual contributions are charged to the profit and loss as incurred.

4 Critical accounting judgments and estimation uncertainty

Estimates and judgements made in the process of preparing the charity entity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There were no critical accounting judgements or estimates included in these financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued

5 Incoming resources	Unrestricted funds €	Restricted funds €	Total 2017 €	Unrestricted funds €	Restricted funds €	Total 2016 €
(a) Income from donations and legacies						
Committed giving	1,598,145	37,350	1,635,495	1,707,452	13,671	1,721,123
Refund from Revenue Commissioners	419,313	-	419,313	376,293	-	376,293
Legacy income	-	6,331	6,331	-	-	-
Public appeals and other donations	95,735	61,806	157,541	128,804	91,134	219,938
Trek income	65,403	2,029	67,432	145,411	-	145,411
Corporates, major donors, and trusts	24,425	147,493	171,918	31,063	313,570	344,633
Total	2,203,021	255,009	2,458,030	2,389,023	418,375	2,807,398
Number of sponsored children			5,827			6,120
Because I am a Girl Members			1,945			1,976
(b) Income from charitable activities – grants from governments and other co-funders						
Irish government grants	197,321	3,626,966	3,824,287	159,981	2,887,950	3,047,931
European Union development grants	51,002	742,429	793,431	67,693	1,287,944	1,355,637
ECHO humanitarian grants	113,665	1,363,398	1,477,063	87,297	2,016,244	2,103,541
Human Dignity Foundation	8,008	114,401	122,409	16,883	241,189	258,072
KfW	-	733,772	733,772	-	1,113,242	1,113,242
Mercy Malaysia	-	94,066	94,066	-	483,932	483,932
UN agencies	-	1,714,012	1,714,012	14,305	2,578,853	2,593,158
Total	369,996	8,389,044	8,759,040	346,159	10,609,354	10,955,513

NOTES TO THE FINANCIAL STATEMENTS - continued

(c) Income from charitable activities – donated commodities

Donor	**Commodity Received**	**Country**	Total 2017 €	Total 2016 €
Irish Aid	Non-food items	Niger	439,025	-
Irish Aid	Non-food items	Haiti	260,634	-
Irish Aid	Non-food items	Uganda	-	222,653
Irish Aid	Non-food items	Central African Republic	9,400	187,144
Irish Aid	Hygiene / WASH Equipment	South Sudan	272,858	473,002
UNICEF	Non-food items	Guinea	15,659	-
UNICEF	Non-food items	Myanmar	-	80,538
UNICEF	Educational Equipment	Central African Republic	371,195	-
WFP	Foodstuffs	Mali	386,000	412,335
IOM	Shelter and Household Kits	Nepal	227,810	-
Other	Equipment	Niger	-	10,000
Other	Sports equipment	Togo	-	7,709
Total			1,982,581	1,393,381

In 2017 and 2016 all donated commodities were restricted.

NOTES TO THE FINANCIAL STATEMENTS - continued

6 **Charitable activities**	Unrestricted funds €	Restricted funds €	Total 2017 €	Unrestricted funds €	Restricted funds €	Total 2016 €
Direct to the field	894,236	9,662,109	10,556,345	1,115,958	12,418,212	13,534,170
Staff costs	286,150	304,832	590,982	278,350	218,028	496,378
Development Education	38,561	23,831	62,392	17,146	15,134	32,280
Programme management	77,802	192,129	269,931	68,944	81,969	150,913
Support cost allocation	312,003	52,912	364,915	288,742	32,215	320,957
Total	1,608,752	10,235,813	11,844,565	1,769,140	12,765,558	14,534,698

7 **Raising funds**	Unrestricted funds €	Restricted funds €	Total 2017 €	Unrestricted funds €	Restricted funds €	Total 2016 €
Marketing and advertising	300,134	4,392	304,526	264,844	4,722	269,566
Fundraising	116,935	732	117,667	72,602	1,691	74,293
Treks and challenges	38,814	89	38,903	94,127	616	94,743
Staff costs	261,394	-	261,394	271,676	-	271,676
Support cost allocation	153,673	26,061	179,734	142,216	15,867	158,083
Total	870,950	31,274	902,224	845,465	22,896	868,361

8 **Support costs**	Charitable activities €	Fund raising €	Total 2017 €	Charitable activities €	Fund raising €	Total 2016 €
Finance and ICT	159,552	78,585	238,137	126,600	62,355	188,955
Premises costs	36,322	17,890	54,212	39,122	19,269	58,391
Communications	32,186	15,853	48,039	40,300	19,850	60,150
General management and governance	136,855	67,406	204,261	114,935	56,609	171,544
Total	364,915	179,734	544,649	320,957	158,083	479,040

Where support costs are attributable to a particular activity the costs are allocated directly to that activity. Where support costs are incurred to further more than one activity, they are apportioned between the relevant activities based on the amount of staff time which each activity absorbs.

9 Other information

	Total 2017 €	Total 2016 €
The net income for the year is stated after charging/(crediting) the following items:		
Depreciation	18,200	18,966
Audit of entity financial statements	15,277	15,277
Interest receivable	(590)	(5,053)

Auditors remuneration (including expenses) relate to the audit of the entity's financial statements.

10 Taxation

As a result of Company's charitable status, no charge to corporation tax arises under the provision of Section 207 of the Taxes Consolidation Act 1997.

11 Employees

(a) Staff costs

	Total 2017 €	Total 2016 €
Staff costs were as follows:		
Wages and salaries	1,064,113	945,170
Social insurance costs	114,573	103,158
Other retirement benefit costs	16,928	22,003
Total	1,195,614	1,070,331

NOTES TO THE FINANCIAL STATEMENTS - continued

(b) Staff numbers

	2017 Number	2016 Number
The average number of employees during the financial year was as follows:		
Employees	24	23

(c) Salary range

Salary banding for all employees earing over €60,000

	2017	2016
€60,000 to €70,000	4	2
€70,001 to €80,000	-	1

Remuneration includes salaries and benefits in kind, but excludes employer pension scheme contributions. The remuneration of Senior Management (including the CEO) are reviewed annually by the Remuneration Committee.

There was a change to the CEO during the year. The total remuneration package of the initial CEO up to the 21 October 2016 amounted to €26,600. The new CEO joined on the 14 November 2016 and the total remuneration amounted to €62,941. The annual CEO salary is €99,500 (2016: €79,800).

Directors/trustees

Trustees received no remuneration (2016: €nil) or expenses (2016:€nil) during the reporting period. There were no loans advanced to directors/trustees during the year and no loans outstanding at 30 June 2017.

Key management compensation

Key management are defined as the management team. The compensation paid or payable to key management for employee services is shown below:

	2017 €	2016 €
Salaries and other short-term benefits	332,170	341,109
Other retirement benefit costs	4,417	11,538

NOTES TO THE FINANCIAL STATEMENTS - continued

12 Fixed assets

	Website and software €	Computer equipment €	Fixtures and fittings €	Total €
Cost				
At beginning of year	61,551	59,645	10,279	131,475
Additions in year	10,160	8,686	-	18,846
At end of year	71,711	68,331	10,279	150,321
Depreciation				
At beginning of year	45,329	46,378	10,163	101,870
Depreciation charge for year	8,558	10,292	116	18,966
At end of year	53,887	56,670	10,279	120,836
Net book value				
At 30 June 2016	17,824	11,661	-	29,485
At 30 June 2015	16,222	13,267	116	29,605
Cost				
At beginning of year	71,711	68,331	10,279	150,321
Additions in year	-	8,916	1,538	10,454
Disposals for the year	(25,400)	(21,265)	(2,704)	(49,369)
At end of year	46,311	55,982	9,113	111,406
Depreciation				
At beginning of year	53,887	56,670	10,279	120,836
Depreciation charge for year	10,182	7,804	214	18,200
Depreciations on Disposals for the year	(25,400)	(19,332)	(2,704)	(47,436)
At end of year	38,669	45,142	7,788	91,600
Net book value				
At 30 June 2017	7,642	10,840	1,324	19,806
At 30 June 2016	17,824	11,661	-	29,485

13 Debtors

	Total 2017 €	Total 2016 €
Accrued income	1,032,941	814
Prepayments	21,736	19,311
Other debtors	5,045	2,727
Amounts due from Plan International	166,966	320,692
Total	1,226,688	343,544

All amounts included within debtors and fall due within one year. The amounts due from Plan International comprise operational expenses paid on their behalf and a provision of €125,000 (see note 15 below). The receivable balance is unsecured, interest-free and repayable on demand.

NOTES TO THE FINANCIAL STATEMENTS - continued

14 Creditors: amounts falling due within one year

	Total 2017 €	Total 2016 €
Trade creditors	57,575	35,321
Tax and social insurance	36,466	30,732
Accruals	31,188	32,191
Other creditors	8,412	8,742
Deferred income	69,251	75,953
Total	202,892	182,939

Trade and other creditors are payable at various dates in the next three months in accordance with the suppliers' usual and customary credit terms. Tax and social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

15 Provisions for Liabilities and Charges

	As at 1 July 2016 €	Provision created €	Provision released €	Provision utilised €	As at 30 June 2017 €
Grant provision	-	125,000	-	-	125,000
	-	125,000	-	-	125,000

Grant provision represent the estimated funds returnable to donors where Plan has not been able to spend funds received in accordance with donor wishes, including losses incurred from fraud and disallowances at country office level. Any loses will be recovered from Plan International Inc.

The provision created in FY17 relates to a recently completed investigation at Plan Sierra Leone relating to confirmed fraud. The Irish donors have been informed and repayments will take place in FY18.

16 Restricted funds

	Opening restricted funds €	Restricted income €	Restricted expenditure €	Transfer between funds €	Closing restricted funds €
Irish Aid	576,973	3,626,966	3,672,419	(42,218)	489,302
European Union	197,000	742,429	905,654	172,960	206,735
ECHO	6,641	1,360,715	739,164	19,273	647,465
Institutional grants	6,839	2,656,251	2,607,930	18,045	73,205
Other donations	291,643	257,692	342,707	(43,034)	163,594
Donated commodities	-	1,982,581	1,999,213	16,632	-
	1,079,096	10,626,634	10,267,087	141,658	1,580,301

NOTES TO THE FINANCIAL STATEMENTS - continued

17 Net cashflow from operating activities

	2017 €	2016 €
Net (expenditure)/income for the reporting period	453,452	(241,714)
Adjustments for:		
Depreciation charge	18,200	18,966
Investment income	(590)	(5,053)
(Increase)/Decrease in debtors	(758,144)	324,045
Increase/(Decrease) in creditors	19,953	(48,451)
Net cash inflow from operating activities	(267,129)	47,793

18 Pension scheme

The company operates a defined contribution scheme for its employees. The contributions are paid to an independently administered fund. The pension cost for the year to 30 June 2017 represents contributions payable to the fund and this amounted to €16,928 (2016: €22,003). The fund was in credit of €1,878 as at 30 June 2017 (2016: €449).

19 Related party transactions

The accompanying statements of activities include allocated interest income from Plan International of €nil for year ended 30 June 2017 (2016: €1,667).

20 Operating leases

Future minimum lease payments under non-cancellable operating leases at the end of the financial year were:

Payments due:	2017 €	2016 €
Not later than one year	42,500	39,500
Later than one year and not later than five years	170,000	158,000
Later than five years	-	-

21 Approval of financial statements

The financial statements were approved by the board of directors on 24 October 2017.

Girls play skipping game at Plan International mobile unit child friendly space in Adamawa State, Nigeria.

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