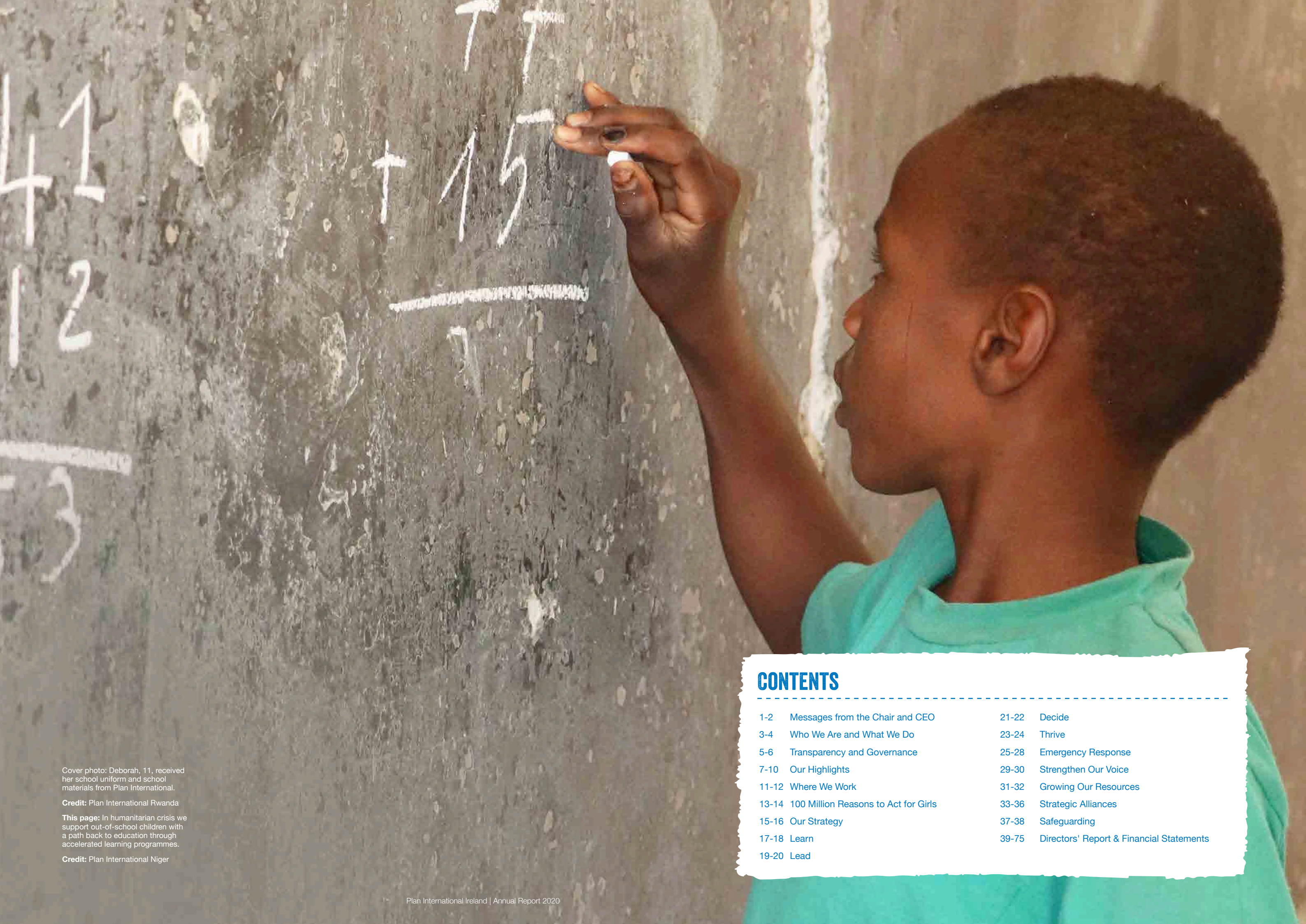




ANNUAL REPORT AND FINANCIAL STATEMENTS **2020**



Cover photo: Deborah, 11, received her school uniform and school materials from Plan International.

Credit: Plan International Rwanda

This page: In humanitarian crisis we support out-of-school children with a path back to education through accelerated learning programmes.

Credit: Plan International Niger

CONTENTS

1-2	Messages from the Chair and CEO	21-22	Decide
3-4	Who We Are and What We Do	23-24	Thrive
5-6	Transparency and Governance	25-28	Emergency Response
7-10	Our Highlights	29-30	Strengthen Our Voice
11-12	Where We Work	31-32	Growing Our Resources
13-14	100 Million Reasons to Act for Girls	33-36	Strategic Alliances
15-16	Our Strategy	37-38	Safeguarding
17-18	Learn	39-75	Directors' Report & Financial Statements
19-20	Lead		



A MESSAGE FROM THE CEO

Paul O'Brien
CEO

This year we have continued our focus on ensuring that vulnerable children, girls in particular, can learn, lead, decide and thrive.

Our programmes are helping to make sure children are in school and engaged in inclusive, quality education, even when emergencies strike. I had the opportunity to visit Burkina Faso during the year and while the country is facing a growing insurgency, Plan International programmes are expanding to support the basic needs of displaced populations including education in emergencies.

We are supporting children and adults to build their knowledge of human rights, and end violence against women and girls. We are also working with community leaders to end harmful practices against girls, including child marriage and Female Genital Mutilation (FGM).

Nonetheless, we must remain conscious of the context wherein we are now operating.

We are collectively experiencing a global crisis that most of us never expected to see in our lifetimes – the coronavirus pandemic. In times of crisis, however, it is those who are already the most vulnerable and marginalised who are disproportionately impacted. Around the world, it is women and girls who bear the brunt of the impact when disaster strikes. Across developing nations, the coronavirus pandemic has placed enormous strain on social infrastructure and limited access to vital goods and services, including health services.

A 'shadow pandemic' is also occurring. Girls are now at even more risk of experiencing serious violations of their human rights, including child marriage, sexual abuse and exploitation, and FGM. Education will be a core element of the global Covid-19 recovery.

Plan International Ireland has extensive experience in providing education in emergency contexts and this has become a central component of our coronavirus response in many countries.

We also worked with the Youth Advisory Panel to draw attention to the issues facing girls and young women in Ireland and overseas. Marking International Day of the Girl 2019, our youth volunteers engaged in Girls Takeovers in UCD, BNY Mellon and in the Mansion House with the Lord Mayor of Dublin.

In 2019, Plan International Ireland was once again shortlisted for the Good Governance Award. We are wholly committed to transparency, also reflected in our compliance with the Charities Institute Ireland 'Triple Lock' and the Charity Regulator's Governance Code. Our commitment to making Plan International Ireland a high trust environment for employees was also recognised as we achieved one of Ireland's Best Workplace awards in 2020 from Great Place to Work.

Looking to the future, we will continue to implement the global strategy 100 Million Reasons. On the ground, we will stay working with vulnerable children in difficult contexts to ensure they can reach their full potential.



A MESSAGE FROM THE CHAIR

Conor Faughnan
Chairperson

It is an honour to bring you my first message as Chair of Plan International Ireland. Last year, Plan International Ireland continued to help transform the lives of millions of boys and girls in development and humanitarian contexts across the world.

Our fundamental goal is to tackle the root causes of child poverty in all our work and create a better world for children. This overarching aim underpins everything that we do at the local, national and international level.

Our diverse range of programmes are focused on ensuring that children everywhere, and girls in particular, are empowered in all aspects of their lives. From providing inclusive and quality education, to delivering education in conflict and crises, and working with communities to end harmful practices that infringe upon the rights of girls, our work is changing children's lives for the better and supporting them to realise their rights and potential.

Plan International Ireland works in some of the poorest regions and countries of the world where we can make the biggest difference in the lives of children. Embedded in our strategy is the intention to focus our programmatic work in regions where we can truly add value – the majority of our programmatic work remains concentrated therefore in West and Central Africa, as well as in Bangladesh and Myanmar in Asia.

Our expertise in supporting vulnerable communities through emergencies once again proved valuable last year. Our priorities in emergency contexts are the provision of education and child protection – however, we also provide people with the necessities and practical support during disasters and public health emergencies.

We were grateful for funding received from Irish Aid in 2020 to alleviate some of the worst impacts of the coronavirus pandemic across seven countries.

Throughout 2020, Plan International continued to advocate for accelerated progress towards gender equality across the world, calling on governments and societies to protect and realise the rights of women and girls. Two significant anniversaries happened last year: 2020 marked the 25th anniversary of the Fourth World Conference on Women and the adoption of the Beijing Declaration and Platform for Action, as well as five years of the 2030 Agenda for Sustainable Development.

Plan International has been ensuring that girls' voices and needs are included at all levels in assessing how far we have come – and how far we have yet to go.

Reflecting upon the year gone by and looking towards the year(s) ahead, it is clear that collective, radical action must be taken if we are serious about ending poverty, achieving gender equality and leaving no one behind by 2030. As we emerge from the depths of the coronavirus pandemic, societies must prioritise reaching the furthest behind first in building back a 'new normal.' Plan International Ireland will remain committed to this in all our work.

Finally, I would like to express our sincere thanks and gratitude to everyone who supported our work in any way in 2020.

OUR STORY

Founded in the trauma 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 developing countries in Africa, Asia and the Americas.

By actively involving children, and working at a grassroots 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 partnered with more than 34,814 organisations in 77 countries, reaching 21,630,756 girls and 18,864,677 boys through our work. Our ambition is simple but powerful: to improve the lives of children.

OUR PURPOSE

We strive for a just world that advances children's rights and equality for girls, and we motivate our people and partners to:

- Empower children, young people and communities to make vital changes that tackle the root causes of discrimination against girls, exclusion and vulnerability.
- Drive change in practice and policy at local, national and global levels through our reach, experience and knowledge of the realities children face.
- Work with children and communities to prepare for and respond to crises, and to overcome adversity.
- Support the safe and successful progression of children from birth to adulthood

OUR CORE VALUES

- We strive for lasting impact
- We are open and accountable
- We work well together
- We are inclusive and empowering

OUR FOCUS

- Education
- Child protection
- Participating as Citizens
- Responding to core humanitarian needs

A youth club in a school in Rwanda teaches young people vital life skills and about their rights.

Photo: Plan International Rwanda

GOVERNANCE

Plan International Ireland is a registered charity in Ireland, and is constituted as a company limited by guarantee. 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 six times a year. During COVID, Board meetings continued through virtual meetups, with a number of additional Board and Finance Committee meetings held to examine the potential impact on Plan International Ireland's operation over the coming twelve month period. In July the 2021 budget was reassessed to take into account the impact of COVID on Plan International Ireland and regular cash flows and reforecasts are produced by management and have been reviewed by the Finance Committee in September and October.

An external review of the Board was undertaken in Autumn 2019, and a number of recommendations were identified, including succession planning and board dynamics. These recommendations are due for completion by early 2021.

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. We are confident that as an organisation we have the ability to manage through this challenging time.

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 HR & 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 Messages. The Dóchas Code offers a set of guiding principles that assists 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 is also a founding member of the Irish Emergency Alliance CLG (IEA) and Plan International Ireland's Chief Executive is a director of the IEA.

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, and the Governance Code. Work on compliance with the new Charities Governance Code has commenced.

Plan International Ireland is committed to ensuring the privacy of our donors and supporters. All information that we collect, store and use is compliant with the Data Protection Acts 1988, 2003 and 2018. 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, under the umbrella organisation 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 the National Organisations 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 by a number of risks and uncertainties, not all of which are in its control, but which impact on the delivery of its objectives. COVID emerged as a risk in early 2020. The risks of the pandemic are both immediate and long-term. While the impact of COVID on FY20 are minimal, the Board and Senior Management team continue to monitor and input into new risks as they may arise throughout FY21 and beyond. This also includes monitoring the political situation in the UK regarding Brexit, but we do not expect the material impact should a no-deal scenario occur.

A global risk register is maintained by senior management, which seeks to capture the most significant risks facing the organisation

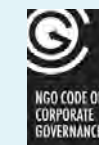
Plan International Ireland maintains a strategic risk register detailing the key current identified strategic risks. The longer-term risks of COVID were embedded into the existing strategic risk register. Each item is analysed according to its perceived potential impact together with actions that either 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 reviews 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).

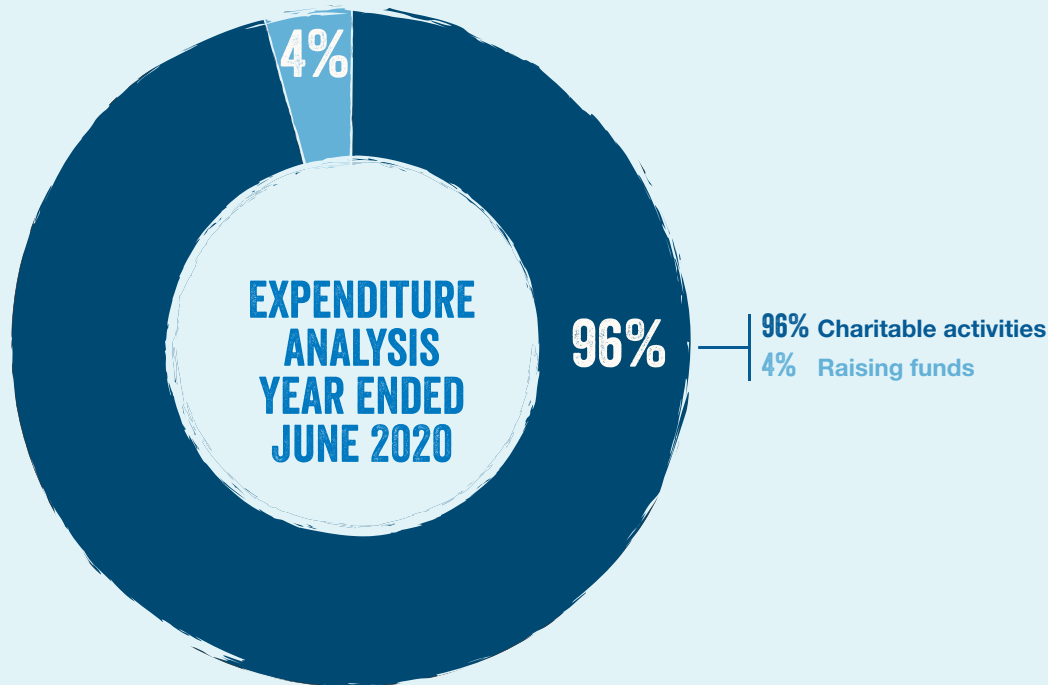
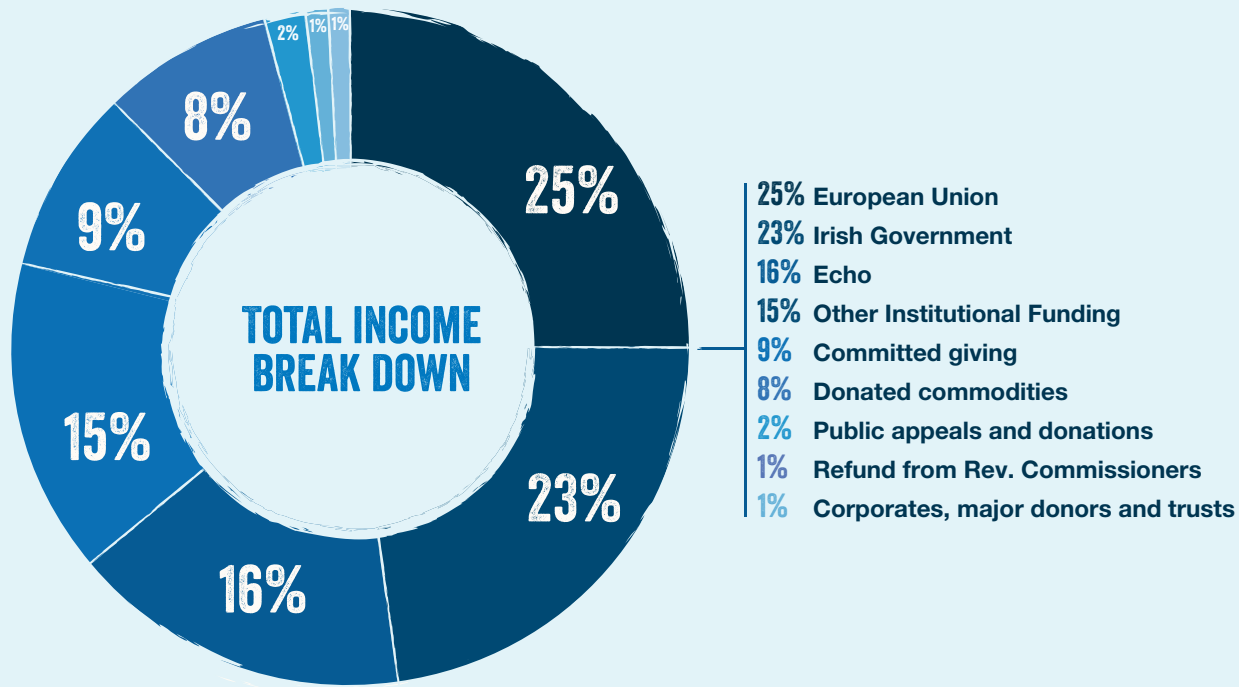
In 2017, the Plan International federation underwent a process of external verification

by the Humanitarian Quality Assurance Initiative (HQAI). This agency verifies whether organisations meet the commitments set out by the Core Humanitarian Standards (CHS), a global best-practice standard.

Plan International is a member of the CHS Alliance, a network that aims at creating evidence on the effectiveness and impact of humanitarian aid through working with actors on issues of quality, accountability and people management initiatives. It sets out nine core commitments that Plan International must meet; one of which is improving our feedback mechanisms, ensuring that we hear from all the people that we work with.



INCOME & EXPENDITURE 2020



Girls in Guinea Bissau united on International Day of the Girl to challenge the stereotypes of girls and women in the media.
Credit: Plan International

FOR EVERY €1 RAISED,
96 CENT WAS SPENT ON
CHARITABLE ACTIVITIES.

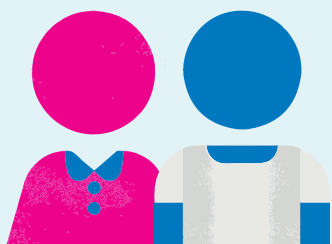
OUR IMPACT ACROSS THE GLOBE



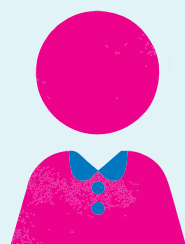
ACTIVE IN
77 COUNTRIES



1.2 MILLION
SPONSORED CHILDREN
WORLDWIDE



40 MILLION
CHILDREN BENEFITTED
FROM OUR WORK



6.2 MILLION GIRLS
WITH IMPROVED SEXUAL
AND REPRODUCTIVE HEALTH



4.5 MILLION

Girls with better access
to education



23

Countries have
education in emergencies
programmes



2.6 MILLION

Girls supported to be
active citizens

OUR IMPACT HERE IN IRELAND



4,947 CHILDREN SPONSORED BY
SPONSORS IN IRELAND
(66% girls / 34% boys)



TOP 5

Countries where
sponsored children live:
Nepal, Burkina Faso, Mali,
India, Senegal



228,962

children benefitted directly from
education programmes
(an increase of 2% since 2019)



11,060

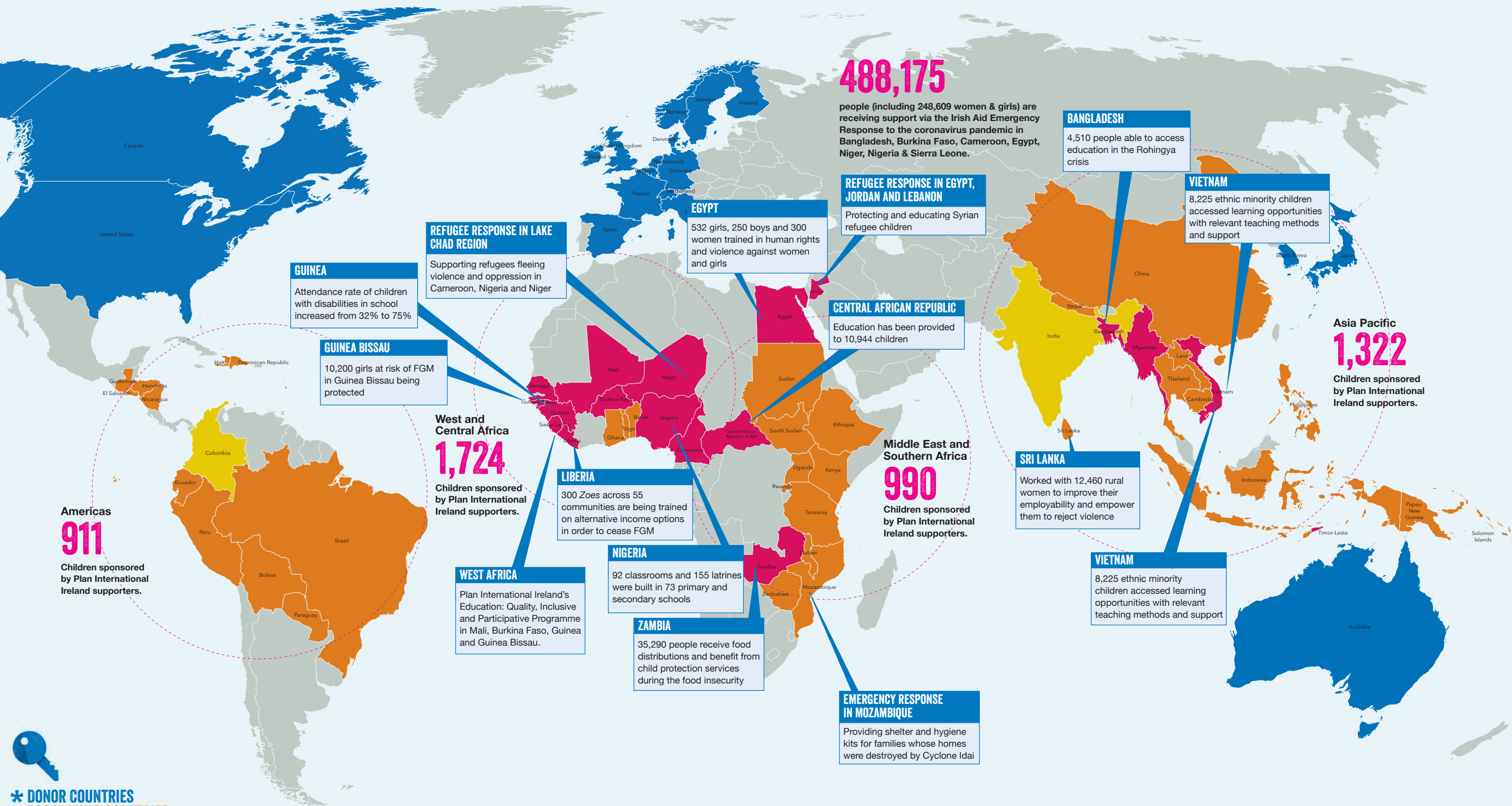
girls protected from FGM
in Guinea Bissau



92,645

children received education in an emergency

OUR GLOBAL NETWORK



- * DONOR COUNTRIES
- * PROGRAMME COUNTRIES
- * PROGRAMME AND DONOR COUNTRIES
- * PLAN INTERNATIONAL IRELAND PROGRAMMES

WHERE WE WORK

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

PLAN INTERNATIONAL'S GLOBAL STRATEGY TO 2022



Plan International has a bold ambition to transform the lives of 100 million girls through our five-year strategy.

We want to fulfil the promise of the United Nations' Global Goals and strive for a just world that advances children's rights and in particular, achieving gender equality by 2030. Our strategy is to work with vulnerable children, and especially girls, so that they can learn, lead, decide and thrive.

Child sponsorship and grassroots community work are central to our strategy and achieving this ambition.

All our programmes will focus on enabling vulnerable and excluded children to learn, lead, decide and thrive, across our main areas of work.

LEARN



So that vulnerable children have the skills they need to succeed in life and work, we are working to ensure:

- Governments invest in more children completing secondary education
- Children, especially girls, in conflict and emergency settings are educated in safety
- Young people have the knowledge and opportunities to earn and manage money

DECIDE



So that children and young people, especially girls, have control over their own lives and bodies, we are working to ensure:

- Communities eliminate harmful practices like child marriage and FGM
- Governments act for adolescent sexual and reproductive health and rights
- Young people get quality sexual health services and sex education
- Young people play an active role in preventing sexual violence in emergencies

LEAD



So that vulnerable and excluded children have the power to take action on issues that matter to them, we are working to ensure:

- Children and young people have a stronger voice
- Decision-makers build ways for them to voice their opinions
- Governments establish and enforce laws that advance their rights

THRIVE



So that children and young people, especially girls, grow up cared for and free from violence and fear, we are working to ensure:

- They receive the care they need to be healthy, educated and protected
- Governments and communities work together to end violence
- Governments prevent and respond to violence against children



To promote better hygiene practices during the COVID-19 pandemic and support children's return to school, Plan International distributed sanitary pads, bars of soap, exercise books, pens and pencils to 1951 sponsored children and 27 community volunteers in Geita region in Tanzania.

Credit: Plan International

PLAN INTERNATIONAL IRELAND STRATEGY

Plan International Ireland strives for a just world that advances children's rights and equality for girls. 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, we have set out strategic priorities to guide our work until 2022 and ensure we contribute to the global strategy of 100 million girls getting to **Learn, Lead, Decide and Thrive**.

OUR FIVE-YEAR GOALS

Some of our main achievements in 2020 in relation to each strategic priority are detailed below.

Overall, we believe that we made strong progress during 2020* and that delivery of objectives is on track.

OUR STRATEGIC PRIORITIES



**INVEST IN
PROGRAMME
QUALITY**



**STRENGTHEN
OUR VOICE**



**GROW OUR
RESOURCES**



**BUILD
STRATEGIC
ALLIANCES**



After being denied a university education by her family in Nigeria, enduring a forced and abusive marriage at the age of 17, and being forced from her home by Boko Haram insurgents, 24-year-old Aishatu's experiences have fuelled her drive to fight for girls and women's rights despite the COVID-19 crisis.

Credit: Plan International



With all the schools in Bangladesh closed due to the COVID-19 pandemic, 14-year-old Raziya decided to use her free time to make masks and help people protect themselves against the disease. Raziya shared her idea with her mother who is a tailor. Together they learnt the best way to make face masks using leftover pieces of cloth from her mother's tailoring business.

Credit: Plan International

*Printed copies erroneously referred to 2019 here but this has been revised to 2020 in the digital version.

PRIORITY

OUR FIVE-YEAR GOALS (and related performance indicators)

SOME OF WHAT WE DID IN 2020

Strategic Priority 1:

INVEST IN PROGRAMME QUALITY



150,000 children participating in our education programmes annually by 2020. 20,000 girls at risk of gender-based violence and protection violations are protected from issues such as FGM and early marriage.

We will be a leading partner within Plan International for education and emergency response.

Almost 229,000 children participating in our education programmes.

92,645 children received education in an emergency.

Responded to 14 new emergencies in the year, as well as playing a key role in the Plan International Global COVID-19 response. Staff were deployed across the response, from global roles to local roles in our core West Africa countries.

Strategic Priority 2:

STRENGTHEN OUR VOICE



Build at least two partnerships to expand our impact, capacity, quality, and sustainability.

We have established an annual thematic campaign.

Work continued on the Irish Emergency Alliance collaboration, with the first appeal launch taking place in September 2020.

Ran our International Day of the Girl campaign with our Youth Advisory Panel, and had high-profile 'Girls Takeovers' which received significant media coverage

Strategic Priority 3:

GROW OUR RESOURCES



Growing repeatable, sustainable core Annual turnover in excess of €14.5m. funding is essential to support the delivery of our vision and purpose as is investment in our systems and structures. We aim to achieve an annual turnover of €14.5m by 2020.

Annual turnover in excess of €15.7m.

New donors engaged for our core education work, including Education Cannot Wait and Global Partnership for Education.

Strategic Priority 4:

BUILD STRATEGIC ALLIANCES



Collaborate with other Plan National Organisations in relation to our programming and income generation and try to bring it to scale.

We will have further improved our reputation for collaborative action in Ireland and across the federation.

Continued engagement in the Irish sector with Dóchas, the Irish Consortium on Gender Based Violence, and the Irish Forum for Global Education.

Played a leading role in the creation and development of the Irish Emergency Alliance – with its first active appeal taking place in September 2020.

Continued our engagement across the Plan federation – through our European Office partnership which focuses on improving our global Inclusive Quality Education work, our new partnership with Hong Kong for our education work in Asia, and our CEO appointed as the Chair of the Plan EU Board in Brussels.

KEY PRIORITY 1: INVEST IN PROGRAMME QUALITY



Students at school in Burkina Faso.
Credit: Plan International / Francoise Kabore

LEARN - 100 MILLION REASONS



Inclusive and Quality Education is one of the main areas of focus in Plan International's global strategy, 100 Million Reasons. Under the 'LEARN' pillar, the focus on education is central to our long-term development work and in our response to emergencies.

Through the support of Irish Aid, **Plan International Ireland's Education: Quality, Inclusion and Participation (EQuIP)** programme achieved notable impacts on the lives of primary and pre-school children, with an emphasis on girls and children with disabilities in four of the poorest West African countries: Burkina Faso, Guinea, Guinea Bissau and Mali. The focus of EQuIP is to improve the quality and safe access to education, the inclusion of marginalised groups and the participation of both parents and children in education. EQuIP engages at pre-primary and primary school level and provides support in the transition to post-primary by linking national-level advocacy, policy and education strategies.

In **Guinea Bissau**, 82 childhood educators were trained in 2019 and they subsequently worked in the 41 targeted primary schools. Through joint efforts in advocacy with school principals, the Ministry

of Education (MoE) included these educators in the formal education system with an official payroll instead of allowances from community contributions. In **Mali**, as a result of its advocacy, Plan International contributed to the recognition of albinism as a disability in Timbuktu supporting children with albinism accessing inclusive quality education.

In **Guinea**, the MoE found that the highest number of the teachers trained in active pedagogy are working in the EQuIP programme schools. In recognition of this methodology, the national education system is developing a curriculum to include this progressive methodology for teaching. Similarly, **Burkina Faso** has just updated its national curriculum to include the accelerated reading methodology which was initially piloted in the EQuIP schools.

Village Saving and Loans Associations support parents, typically women, by providing small loans to support income generating activities whereby the profits support the education and welfare of their children. In 2019, across the 4 countries there were 17,913 members including 14,937 females and 2,976 males.

ACROSS FOUR COUNTRIES



9,032 children attended pre-schools:
4,506 females, 86 females with disabilities;
4,388 males, 52 males with disabilities.



2,618 children participated in school governance:
1,176 females, 34 females with disabilities;
1,378 males, 30 males with disabilities.



1,667 children attended the accelerated education programme:
845 females, 10 females with disabilities;
808 males, 4 males with disabilities
(not a component in Mali).



1,541 parents participated in school governance (parent teachers associations):
542 females, 22 females with disabilities;
945 males, 32 males with disabilities.

SUPPORTING CHILDREN WITH DISABILITIES IN PRIMARY SCHOOL

Plan2Inclusivize (P2I) is a methodology developed by Plan International to promote the inclusion of children with disabilities through sport and play in the school and educational environment. It has been integrated into the EQuIP programme.

Sia Satta Tolno (15 years) is an orphaned girl living under the care of her aunt. At the age of 10, her arm was amputated due to a severe infection, and she subsequently missed two years of schooling. Through the EQuIP and P2I project, Sia was eventually reintegrated into an EQuIP supported primary school, after running the P2I programme.

"I am fully integrated into the class and have friends. School children accept my difference and disability through awareness-raising, advocacy, and the psychosocial support activities of the EQuIP project."



LEAD



As part of Plan International's global strategy, under the pillar LEAD, we support the empowerment of young people through strengthening their ability to influence decisions that affect their lives. Alongside building their skills and knowledge to effectively engage with duty-bearers and influential actors, we work with families and communities across generations, to create the space and willingness to hear and understand the voices of young people.

Plan International Ireland is working in the marginalized rural settlements of Beheira, Egypt with funding from the European Union to support girls and young women to play an active role in their communities, to work for gender equality and towards a life free from all forms of violence.

In Egypt, 7.8 million Egyptian women and girls suffer from violence annually, perpetrated by spouses, acquaintances or from strangers in public places. Female Genital Mutilation (FGM) has a prevalence of 92%, 17% of Egyptian girls are married before they turn 18, and over 50% of girls give birth before reaching 19 years of age.

This project works to tackle the root causes of such inequality taking a gender transformative approach in the following ways:

- at the individual level: the establishment of safe spaces where girls, boys, young women and men can openly discuss women's and

girl's rights, understand positive masculinity and increase their knowledge and self-confidence. The activities prepare youth to participate in decision-making and engage with government authorities to address safety issues, gender-based violence (GBV) and social constructs of masculinity.


- at family and community level: awareness raising about positive masculinity, as well as about human rights of safety and security, and the implications of GBV is carried out by involving the whole community in activities and inter-generational dialogues.

- at institutional level: building the capacity of local Civil Society Organizations (CSOs) to host and lead girl-friendly spaces, advocate for gender equality and girls and women's right to live safely and free from all forms of violence.


Furthermore, the project increases awareness of government officials on girls' and women's rights and safety through the creation of dialogue platforms that allow girls and young women to engage with officials regarding policy and future planning.

In the **long term**, the action will contribute to laying the groundwork for young women to have meaningful participation in governance, to play an active role in their communities; making them safer so women and girls can live a life free from all forms of violence.

 **1,300 girls and 450 boys (aged 13-17 years) and 1,125 women and 275 men (aged 18-30) targeted through this project.**

 **52 girls' groups and 18 boys' groups have been established in communities for adolescents aged 13-17 years.**

 **532 girls, 250 boys and 300 women in Beheira have been trained on their human rights and responsibilities for the community in relation to violence against women and girls.**

 **55 (10 men's; 45 women's) community groups have been set up, providing psychosocial support sessions, training on gender equality and safe spaces for open discussion.**

Basma, 21, works with other young people to tackle issues affecting girls in her community such as early marriage, female genital mutilation, and most recently COVID-19.

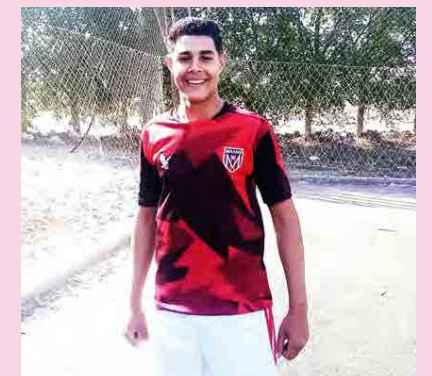
CHAMPIONING GIRLS' RIGHTS IN THE COMMUNITY

Mohammed (16) is a participant of "Champions of Change", a youth club for adolescent boys and girls that supports the empowerment of girls, positive masculinity and changing attitudes and behaviours to reduce violence against women and girls.

During Champions of Change meetings, the boys and girls can discuss empowerment of women and girls together, with a particular emphasis on the negative implications of FGM and early and child marriage. Together they learn skills to become effective advocates for gender equality within their communities.

Mohammed has become a champion for girls' rights in his community. "I never thought before about whether FGM is right or wrong, but through discussion in the Champions of Change clubs, I realized that it has no religious base, in fact it has a negative effect on girls mentally and physically".

Unfortunately, the regular face-to-face meetings had to stop due to COVID-19 restrictions on gatherings in 2020. The young people decided to use their newly gained advocacy skills to carry out COVID-19 prevention sensitization in their communities by phone and by walking door-to-door, while also sharing messages on gender equality.



In Guinea, female genital mutilation (FGM) often forms part of a girl's passage from childhood to adult, preparing them for life as a woman in her community. Nearly 97 percent of Guinean women between 15 and 49 have undergone genital mutilation. Fatoutmata (14) took part in one of Plan International's programmes to prevent girls undergoing FGM.

DECIDE



As part of the global strategy, Plan International works with women and girls to support them to DECIDE to have control of their lives and eliminate harmful practices such as (FGM).

Generations of violent conflict until the mid-2000s, followed by severe Ebola outbreaks 2013-2016, have contributed to the high prevalence of gender-based-violence in Liberia including FGM, sexual violence, and child marriage while access to sexual and reproductive health rights (SRHR) are limited. 36% of girls are married, and 37% give birth, before age 18. The prevalence of FGM in women aged 15–49 is 38.2% and currently, there is no law that expressly criminalizes this.

To tackle this problem, Plan International Ireland is working with **UN Women** as part of the Spotlight Initiative, a global and multi-year partnership between the European Union and United Nations for eliminating all forms of violence against girls and women by 2030.

This project, which started in November 2019, focuses on promoting alternative economic activities for female traditional practitioners of FGM, often called “cutters” or “Zoes”, usually members of the *Sande* Society. This group is a women's secret society in Liberia, Sierra Leone, Guinea and the Ivory Coast that initiates girls into adulthood by rituals such as FGM.

The aim of the project is to support the Zoes to upskill in other areas in order to find alternative means of living, while also helping them to understand the dangerous implications of FGM on girls.

The overall goal is to decrease the practice by not only providing alternative income sources, but also empowering the Zoes through leadership training to become agents of change locally and nationally – advocating for an end to FGM for women and girls in Liberia.

The project is ongoing and the expected results by December 2020 are:



To date, 18 Zoes and 56 male chiefs and elders attended community programmes to promote gender-equitable norms, and sexual and reproductive health.



300 Zoes across 55 communities are being trained on alternative income options through Climate-Smart Agriculture, Village Savings and Loans for managing funds in lean periods, as well as literacy and business basics.

FINDING AN ESCAPE FROM FGM

Maima (now 23) dropped out of school aged 12 after her parents died. Her mother was a head Zoe and member of the traditional *Sande* society. As an orphaned teenager Maima became pregnant and was abandoned by the father of her child. She was pressured by the community to be part of the *Sande* society and to train to become a Zoe in an attempt to earn a living.

“Knowing that my mother was poisoned while she was head of the Zoe women, I did not want to be a part of the *Sande*, but I had no choice”.

The lives of girls like Maima can be turned around through interventions providing access to alternative economic livelihoods, which contributes to the elimination of FGM and other traditional harmful practices against girls and young women in Liberia.



In refugee camps in Cameroon we have provided handwashing facilities and other hygiene materials to ensure children can return to education and prevent the spread of COVID-19.

Credit: Plan International



THRIVE



Plan International's strategy seeks to ensure that children and young people, especially girls, THRIVE so that they are free from any violence. Plan International Ireland is working in Senegal to support the advancement of children's rights and mobilise society to better ensure child protection at all levels of society.

Plan International Ireland worked together with Plan International Senegal and the local government to conduct a baseline survey and hold sensitisation sessions for youth and adults to understand the root causes of the violations of children's rights.

According to the baseline survey, 65% of children were unaware of the child protection laws, while one in two children live below the poverty line, which makes them susceptible to health, education and security deprivations.

Both rural and urban communities, especially children from low-income families, face problems in accessing basic necessities like food and water. 83% of the parents surveyed linked poverty as the reason for child neglect and child labour.

In terms of child neglect, it was found that 60% of parents believed that their daughters could marry before 18 to either withdraw from their parental responsibilities, gain economic benefit through dowry or to help their daughter escape poverty.



45% of children who responded to the baseline survey had been subjected to acts of mistreatment; 15.5% had been threatened and 9.4% had actually experienced violence.



23% of children surveyed work, out of which the 40% work in dangerous conditions.

As a result, child marriage and early pregnancy is an issue as 36.4% of girls were married before the legal age of 18.

Koranic boarding schools function outside the state educational system, and children who attend them are called *talibé*. In terms of child labour, the baseline found that half of the *talibé* were forced to beg on the street every day for food and money by their teachers and 45% of the parents were not concerned about them begging.

Plan International supports young people, including girls and *talibé*, by providing a platform to discuss issues around child protection and raises awareness on the rights of children regarding protection in their homes, schools and communities.

The programme also initiates intergenerational dialogues between youth, adults and communities in rural and urban areas to become discuss the risks of child marriage and forced child labour, promoting attitudinal and behaviour change and fostering responsibility for children. A component of this ongoing project is for youth to become advocates for the welfare of children and to stand up against physical and emotional violence against them.



984 youths (466 Males, 518 Females) and 1,625 parents/ community members (748 Males & 877 Females) have participated in monthly awareness-raising activities in the project areas.



26 community radio journalists (13 Males & 13 Females) trained on child protection issues and magazine production techniques.

PREVENTING CHILD MARRIAGE

The project has facilitated discussions with youths aged 12-17 to discuss the negative implications of child marriage. These discussions help in gauging the level of knowledge of youths and determine the level of education and awareness raising that is needed in the future.

This group were aware that early marriage threatens the health and well-being of girls, risks early pregnancy and sexually transmitted diseases, and undermines girls' rights in relation to choice, education and protection. After the discussions, the youths were in agreement when a girl stated that "children are the future of Senegal, and we must protect them - early marriage undermines the future of girls."



EMERGENCY PROGRAMMES



CORONAVIRUS RESPONSE

As part of Plan International's global strategy, **100 MILLION REASONS**, our work is carried out in both development and humanitarian settings. While Plan International's humanitarian work focuses primarily on education and child protection in emergencies, we also provide the basic necessities and practical support during disasters and disease outbreaks.

The COVID-19 Pandemic has affected the whole world. It has significantly impacted the most vulnerable people already suffering the effects of crises such as poverty, conflict or displacement. Plan International Ireland is supporting the global effort to combat COVID-19 in areas where the supplies are limited, and government support is not available.

With support from Irish Aid's Emergency Respond Fund Scheme, Plan International Ireland has targeted seven priority countries to fight COVID-19: Bangladesh, Burkina Faso, Cameroon, Egypt, Niger, Nigeria and Sierra Leone.

A total of 488,175 people, including 248,609 women and girls, are receiving support across these countries. Plan International's work aims to support the families and communities in adopting infection prevention and control behaviours, all the while addressing the negative impact of lockdown and other measures on children and their families.

Plan International Ireland's projects in these countries also strengthen the local Health Ministries to respond to the outbreak. Awareness-raising campaigns are being conducted in all countries to improve key hygiene behaviours. Radio broadcasting stations produce messages focused on COVID-19 precautions to the communities. In Nigeria, Niger and Cameroon, training is being provided to the Ministries of Health to improve their capacity to identify and respond to cases of COVID-19.

Awareness-building messages to support child protection and reduce Gender-Based Violence (GBV) are also being rolled out to reduce the risk to vulnerable people who cannot leave their homes during the pandemic.



HIGHLIGHTS



IN BANGLADESH

1000 households were provided with emergency cash grants to support them during lockdown

25,000 people were reached with key messaging on COVID-19 safe behaviours



IN NIGERIA

160 health care workers received training on prevention and modes of transmission of COVID-19, and 11 health centres were equipped with IPC and PPE materials



IN EGYPT

Plan was able to provide emergency cash grants to 522 of the most vulnerable Syrian refugee and Egyptian host community households, to allow them to meet their basic needs during lockdown.

IRISH AID ERFS PROJECT IN ZAMBIA

Plan International Ireland responded to the Southern Africa food crisis in Zambia with support from Irish Aid. Zambia suffered poor harvests resulting in the price of basic foods, such as maize, increasing by 80% in September 2019 compared to the previous year. Food insecurity led to increased levels of malnutrition, with an estimated 2.3million people food insecure in 2020. The project supported the distribution of food packages to at-risk households in collaboration with the Zambian Government. **A total of 4,527 families were reached with the support of Irish Aid.**

Mildred (8), who has a rare skin disease that hindered her from walking and attending school, came with her father and grandfather during emergency relief food distribution. Her family had no financial means to treat her properly at a specialized medical hospital.

Plan provided transport for Mildred and her mother to get to and from the hospital and took care of her medical fees. By the end of the project, Mildred was able to walk properly again and looking forward to getting back to school when it reopens.



With funding from Irish Aid we have supported the continuation of children's education through development of educational radio programmes.

Child and mother before intervention.



Child and mother after intervention.



Boys wearing their new uniforms at primary school in Borno State

EMERGENCY PROGRAMMES



Education is a fundamental right but denied to many children in the countries where Plan International Ireland works – countries such as Nigeria and the Central African Republic, where for a decade conflicts, and now Covid-19, have prevented children from going to school, learning to read and write and getting a good education that will help them as they grow up. Conflict has a devastating impact on education, and in countries where Plan works, schools and staff are being targeted.

Plan International Ireland has worked in North-East Nigeria since 2015, providing primary and secondary education to school children who have missed a lot of schooling due to conflict, and then to help these children to re-enter formal education. 935 schools were forced to close and 1.4 million girls were unable to attend or dropped out of school due to the conflict. Plan International Ireland response was to get as many schools as possible running again.

92 classrooms and 155 latrines were built in 73 primary and secondary schools.

514 teachers were trained to monitor students' progress; and school materials were provided to 8,169 children.

6,368 girls were given dignity kits to ensure that girls do not miss schools due to their periods

In the Central African Republic, 1 million children are out of school, just 31% teachers are qualified and 378 schools remain closed due to the ongoing conflict. Plan Ireland has focused on informal education where children, when schools are closed, nonetheless access 'informal' education lead by community teachers. 105 community teachers have been trained and are paid to teach children who are out of school.

Covid-19 has further devastated already fragile education services in both countries, with more schools closed, more children out of school, and very limited resources to safely reopen schools. Plan International in Nigeria has set-up 'Reading Circles' which provides educational programmes broadcast over radio to groups of 10 children supervised by a teacher, giving children the opportunity to learn with their teacher whilst abiding by social distancing requirements and other COVID-19 preventive measures.

IN NORTH-EAST NIGERIA



30,438 children were provided access to education last year.



110 classrooms were renovated, and 215 gender segregated latrines and 10 boreholes were constructed in 123 target schools.



IN CENTRAL AFRICAN REPUBLIC

Education has been provided to 10,944 children.

OVERCOMING PERIOD POVERTY

Aisha, a 15-year-old teenager, attends a primary school in North-East Nigeria supported by Plan International through funds from the European Union. She was provided with a dignity kit including both disposable and reusable sanitary pads, soap and cotton pants. Girls from poor families cannot afford sanitary pads as they are expensive and the lack of menstrual hygiene materials is a major obstacle for girls to be able to attend school.

Aisha says: "I used to feel uncomfortable when using a rag and always afraid of getting stained and being laughed at".

Now, she is confident and continues attending school with aspirations of becoming a medical worker.



Irish Aid

STRATEGIC PRIORITY 2: STRENGTHEN OUR VOICE

Our second strategic priority, Strengthen Our Voice, is guided by a recognition that to deliver on the Sustainable Development Goals, not only do we need to deliver programmes but we need to influence policy and generate support amongst the public for children's rights and equality for girls in Ireland and in our overseas aid programmes, so that all children can Learn, Lead, Decide and Thrive.

YOUTH ADVISORY PANEL

Plan International Ireland involve young people in its work and decision making; we work with, and not just for, young people. We believe youth advocacy and campaigning can contribute towards real change within society and have a Youth Advisory Panel (YAP) that is comprised of 27 young people from across the country who we work in partnership with.

On International Day of the Girl, we worked with the YAP to amplify their voices by staging girl "takeovers" in a display of girls' empowerment and leadership potential. They raised the importance of girls' education with prominent positions of power including the Lord Mayor of Dublin, CEO of BNY Mellon Bank, University College Dublin, and Irish Aid.

Members of the YAP also raised their voices at the global level through several advocacy projects. In 2019 we secured an Erasmus grant for the project 'Gender Transformative Advocates Unite!'. The project brings five YAPs from across Europe (Belgium, France, Ireland, Spain and Sweden) together to learn from each other and collectively increase our capacity in gender-transformative advocacy; culminating in a week-long summer camp in Belgium.

The first activity took place in September 2019, with a planning trip to Belgium attended by a youth representative from each country. Then, in March 2020 each YAP group delivered a virtual masterclass on a topic of

their choice. These two components served to prepare the YAP groups for the summer camp and providing intercultural learning along the way. The summer camp was scheduled for July 2020 but unfortunately due to Covid-19 travel restrictions it has been postponed until July 2021.

Two YAP members also served as representatives of Plan International Ireland at two major international events. Laura attended the European Week of Action for Girls in Belgium where she gave a speech to the European Parliament and met with Irish MEPs. Sarah attended the first UN Youth Climate Summit in New York.

Speaking of her experience, Laura said

“The European Week of Action for Girls enhanced my skills, encouraged my drive and pushed my passion to new lengths. As a driven youth activist, I was thriving amongst like-minded young men and women looking to make the change they wish to see in the world. I came home with a fire in my heart and a newfound passion to see change.”

PUBLIC ENGAGEMENT

Our public engagement work aims to strengthen public support for international development issues, particularly children's rights and equality for girls. We ran a national campaign on how child marriage prevents access to education for millions of girls in the developing world which reached over 1.1 million people through the media. We also held a panel discussion on how gender stereotypes act as barriers to girl's education which was attended by 20 influencers and journalists.

On International Women's Day we partnered with Evoke.ie who published a series of articles on youth advocates around the world who are making a difference tackling child marriage, violence against women and girls and gender inequality in their communities.

STRATEGIC PRIORITY 3: GROWING OUR RESOURCES



4,947 children were sponsored by supporters in Ireland

CHILD SPONSORSHIP



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.

CHILD SPONSORSHIP AND COVID-19

Plan International's sponsorship communications were paused due to COVID-19 in March 2020. Our priority was to protect the communities where we work from the spread COVID-19.

One Plan International Ireland sponsor went the extra mile, making a donation which allowed his sponsored child's community to purchase Personal Protective Equipment. Laoliew Villlage, in the Chiang Rai region of Thailand is home to Surachet Sae-Leu, a Plan International Ireland sponsored child. The community were able to purchase 1,400 face masks and 2 thermometers to help the 1,890 residents protect themselves from COVID-19. In addition to COVID-19, these masks are useful to protect against other regular respiratory diseases such as flu and tuberculosis. The community will use the thermometers for communal events such as meetings or trainings, and the village health volunteers will also use them for their regular home visits.

The community has no recorded case of COVID-19.



As part of our Covid-19 response in Bangladesh, Plan International is providing cash transfers to families of sponsored children in Bangladesh.

Credit: Plan International



FUNDRAISING

Throughout the year, our fundraising team succeeded in raising €354,326 across income streams including corporate partnerships, trusts and foundations, and public and online donations.

CROKE PARK ABSEIL

We were delighted to welcome 62 brave supporters to Croke Park for our International Women's Day abseil on 7 March 2020, who took on the challenge of abseiling 150ft from the top of Croke Park Stadium to the pitch below. Some of our corporate supporters sent staff teams to take part including, Codec, Hilton Hotel, SRI Executive and CBRE. The event raised over €33,000 that will make a huge difference to the lives of children in vulnerable communities.



Staff from Codec took part in the Croke Park abseil to help raise vital funds.

THIS CAILÍN CAN

In celebration of International Day of the Girl, our amazing ambassador, Amy Huberman, and Hairy Baby Clothing Company launched a 'chari-tee' collection with the powerful slogan, 'This Cailín Can'.

The t-shirts are a celebration of girls' (cailíns) empowerment. More girls today are attending and completing school, fewer are getting married or becoming mothers while still children themselves, and more are gaining the life changing skills they need to succeed.

The profits from the sale of the merchandise raised an incredible €6,600 for Plan International.



GALA BALL

Our annual Plan International Gala Ball took place on 19th of October 2019 in the luxurious surroundings of the Conrad Hotel. MC and host for the evening was comedian Kevin McGahern who ensured that it was an evening of fun and excitement for all who were in attendance. We were delighted that our long time corporate partner Cleanmarine supported this event with silver sponsorship and we were pleased to welcome over 240 guests on the night from companies including Google, Lexus, Davy, Hilton, Evoke, Meaghers Pharmacy, VHI and Carter Beauty. There was a live auction and luxury raffle and the wonderful Rhythm Africana ensured the dance floor was full all night.

This event raised over €60,000, with special thanks to the Ball Committee for their support in organising another successful Ball.



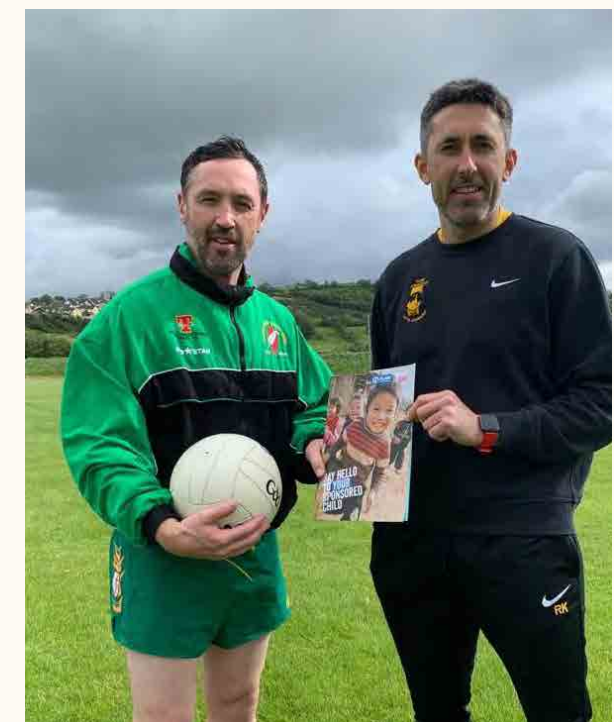
The 6th Annual Ball was attended 'by our ambassadors, Dan Leavy (pictured left) and Chupi Sweetman (pictured right)'

IMPACT OF COVID-19

Due to the necessary government restrictions to stop the spread of COVID-19, some of our planned fundraising events were postponed or cancelled. We turned to new, innovative ways to raise much needed funds for our programmes and our emergency appeal for COVID-19.

In June 2020 we launched a nationwide fundraising challenge – Challenge Thirty Two – asking people to do a challenge based around the numbers 3 and 2. One of our ambassadors, Brendan Devenney (pictured), helped launch the challenge by taking on a GAA themed challenge. So far we have raised over €1,500.

One of our dedicated corporate supporters, Chupi, raffled off a beautiful ring to raise funds for a number of charities including Plan International, which raised over €3,000 in donations for Plan International.



STRATEGIC PRIORITY 4: STRATEGIC ALLIANCES

We work with partners across the world to advance children's rights and equality for girls. In Ireland, we have developed our strategic partnerships and alliances with other organisations and institutions to support our mission.

We are a member of Dóchas, our CEO is a Board Member of Dóchas, and we actively participate on a number of working groups that see a number of NGOs come together and develop a stronger voice and collective narrative on international development issues. As part of Dóchas' Education Working Group, our CEO Paul O'Brien addressed the Joint Committee on Foreign Affairs and Trade and Defence on the need for prioritizing girls' education in the world's poorest countries. By working with and supporting national governments in countries facing conflict, as well as prioritising lower-income and middle-income settings, Ireland can champion the rights of children and adolescent girls globally to receive safe and quality education, improve their opportunities in life and break the cycle of intergenerational poverty.

Through the Dóchas Disability & International Development Working Group we also appeared in front of the Joint Committee on Foreign Affairs and Trade and Defence to present the case for disability to be the central component of 'A Better World', Ireland's international development policy so Ireland promotes an inclusive development and everyone can benefit from overseas aid.

Plan International Liberia Country Director, Evelyn Moorehead, gave a presentation at an Irish Aid seminar on the situation of girls with disabilities in West Africa. Evelyn highlighted that we must continue to expose and counteract the harmful social and gender norms, stigma and discrimination that prevent girls and young women with disabilities from enjoying their right to education, to healthcare services, to equal opportunities and to participating actively in society.



Our CEO Paul O'Brien addressed the Oireachtas as part of Dóchas' Education Working Group. Credit: Suzanne Keatinge/Dóchas

GAIETY SCHOOL OF ACTING – GROW FROM SEEDS



Students of Kildare Town Educate Together put on a performance demonstrating what they had learned in the project. Credit: Gaiety School of Acting

The Grow from Seeds project funded by Erasmus+ came to a close in February 2020 after a successful two-year programme. This project sought to improve intercultural education in partner primary schools in Ireland, France and Germany by exploring issues of inclusion, empathy and social cohesion through drama, storytelling and other creative methodologies. Results from the programme showed significant improvements in acceptance and empathy levels among students in the three partner schools.

In 2019, a weeklong teacher training course was held in each country in order to assist teachers in implementing the Grow from Seeds workshops in their classrooms. In January 2020, to mark the end of the project, an intercultural education conference was held in Dublin in which the attendees were treated to a performance of the Grow to Show play from students of Kildare Town Educate Together, which demonstrated the success of the workshops in the school. Following this, a Lessons Learned report was compiled which highlighted the achievements and future potential of the Grow from Seeds project. A seminar was also held in Marino Institute of Education for student teachers to implement the programme on their teaching placement.

IRISH EMERGENCY ALLIANCE



Plan International Ireland is a founding member of the Irish Emergency Alliance, bringing together six leading humanitarian agencies in Ireland to respond faster and do more to save and help rebuild the lives of people affected by major emergencies worldwide. The members are ActionAid, Christian Aid, Tearfund, Plan International, Self Help Africa and World Vision.

Over the past year we have continued to set up effective and efficient systems so that we are ready to launch and raise money from the Irish public in the event of a large-scale humanitarian disaster.



SAFEGUARDING

Plan International Ireland continued and increased its ongoing commitment to Child Safeguarding throughout the year. The organisation has upheld its commitment to developing and deepening its Safeguarding efforts across a number of areas, including staff training, improvement of policies and practices, and compliance with the Children First Act 2015.

Safeguarding Focal Points

Plan International Ireland has two safeguarding focal points and a third sitting on the Board of Directors. The two staff members sit across Programme and Public Engagement departments, ensuring the highest standards in all areas of our safeguarding work. In February two new safeguarding focal points were appointed. The former Programmes safeguarding focal point has moved to the Plan International Head Office, as the Global Safeguarding and PSHEA Technical Specialist. This has opened up the space for a dedicated resource to support the National Office (NO) Safeguarding work, including providing NO webinars and building the network of NO Safeguarding focal points across the Plan International federation.

Safeguarding Policy

In the last year we revised our policy on Safeguarding Children and Young People, which received direct input from the Programmes Committee of the Board of Directors and was approved by the full Board in December 2019. This policy aligns with the Plan International Global Safeguarding Policy, Say Yes To Keeping Children and Young People Safe and Protected. Core advancements in this policy included the move from the term child 'protection' to child 'safeguarding' and to bolster the internal and organisational structures within Plan International to protect children and young people.

This revised policy also includes Irish specific considerations, particularly regarding compliance with the Children First Act 2015. In line with rolling out the new Policy, all Plan International Ireland staff and board members have completed the TUSLA Children First Act online training, developed by TUSLA in collaboration with the DCYA and the HSE.

The new policy includes not only those under 18, but also young people, aged between 15 and 24 years old, to acknowledge the risks that this particular age group faces. The policy is particularly focused on acknowledging gender bias and discrimination that are faced by those with differing gender identities. In addition, there are explicit safeguarding requirements for partners and organisations we engage in our work.

Safeguarding Networks

Plan International Ireland continues to be an active member of the Dóchas Safeguarding Task Group. This Task Group facilitates networking, learning, sharing of resources and expertise, and engagement with key stakeholders to promote dialogue on all elements of safeguarding, including reporting and capacity needs within organisations.

Safeguarding Training

As per new International guidelines all staff completed a refresher safeguarding training in January this year. Refresher training for all staff will happen once a year as this is the standard that all INGOs have agreed to uphold. This ensures that everyone remains aware of how safeguarding is relevant to their individual roles.

In March, new safeguarding and child protection online training was released by the Global Office, which all staff are required to complete. The new course was developed by the Humanitarian Leadership Academy with contributions from key INGOs in the sector including Plan International. The course was developed in response to the increased demand for higher accountability for safeguarding and the need for consistency across the sector on induction information following the sector crisis in 2018. The course has been designed to induct staff and implementing partners on key aspects of safeguarding. In addition, Plan International have included an additional module with information specific to Plan International's safeguarding commitments, Safeguarding Children and Young People Introductory Module. This module will be completed by all staff current and new.

COVID-19 Response

During the ongoing COVID-19 Pandemic Plan International ensured that Safeguarding remained a priority in all its programming. Safeguarding and PSHEA (Preventing Sexual Harassment, Exploitation and Abuse) tools were developed for emergency response work including the COVID-19 response. These tools guide and enhance the safeguarding and PSHEA support Focal Points provided to across all our offices.

The Children's First Act

Plan International Ireland, a relevant service under the Children First Act 2015, remains fully compliant with all statutory responsibilities outlined in the Act. Among other criteria, this has included developing a Safeguarding Statement, which is available on our website (www.plan.ie), outlining the policies and procedures in place to manage identified risks. The Safeguarding Focal Points are the organisation's Designated Liaison Persons, responsible for reporting any reasonable suspicion that a child has been harmed or is at risk. The revised Safeguarding Policy, approved in 2019, fully considers and complies with the requirements of the Children First Act.

Audits

To ensure all Plan International National Offices adhere to best practices, follow internal safeguarding policies and meet the continuing compliance demands from donors, the International Board tasked the Global Internal Audit function (called Global Assurance – or GA) with developing an approach for monitoring adherence to Plan International's Global Policies. The GA team visited Dublin in June 2019 and their audit concluded that the Safeguarding Children and Young People Policy is embedded throughout Plan International Ireland and Management has proper oversight and monitoring across the organisation. It was also found that following Plan International Ireland's qualification as a Relevant Service according to the Children First Act, a thorough review of the policy, local mapping, risks assessment and other steps were completed per legal requirements, and have strengthened governance and oversight of safeguarding.



Thousands of children in rural Sierra Leone were able to access remote education programmes during the COVID-19 pandemic, after Plan International procured and distributed 25,000 solar radios.

The radio sets supported children's access to the country's radio teaching programme, which was set up in 2014, when schools closed because of the Ebola epidemic. With the onset of the COVID-19 pandemic, schools in Sierra Leone again closed, resulting in many children being cut off from vital education.

Credit: Plan International

PLAN IRELAND CHARITABLE ASSISTANCE

(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

Financial Year Ended 30 June 2020

40	DIRECTORS AND OTHER INFORMATION
41 - 58	DIRECTORS' (TRUSTEES') REPORT
59 - 60	INDEPENDENT AUDITORS' REPORT
61	STATEMENT OF FINANCIAL ACTIVITIES
62	BALANCE SHEET
63	STATEMENT OF CASHFLOWS, STATEMENT OF CHANGES IN FUNDS
64 - 75	NOTES TO THE FINANCIAL STATEMENTS

DIRECTORS AND OTHER INFORMATION

Board of Directors

Bernard Daly (resigned 20 June 2020)	Charles Keane (appointed 24 June 2020)
Siobhan Blackwell	Aoife Kelly-Desmond (Vice Chairperson)
Ian Brady	Caleb Kyle
Kevin Carroll	Brian Lehane
Jarlath Doyle	Emily Logan (resigned 5 February 2020)
Conor Faughnan (Chairperson)	Brigid Smyth
Eleanor Flew (appointed 24 June 2020)	Jennifer Victory

Secretary and Registered Office

Brian Lehane 11 Harrington Street, Dublin 8 D08 EK7D	Registered Number: 359578
Revenue Commissioners Charity No: CHY15037	Registered Charity Number: 20050764

Senior Management Team

Paul O'Brien Chief Executive Officer	Donal Maher Chief Operating Officer
Ambrose Duffy Head of Public Engagement	Dualta Roughneen Head of Programmes
Barbara Scettri Development Programmes Manager	Anne-Marie McCarthy Emergency Programmes Manager (resigned 13 September 2019)
	John Rynne Emergency Programmes Manager (appointed 25 November 2019)

Independent Auditors

PricewaterhouseCoopers Chartered Accountants and Statutory Audit Firm	One Spencer Dock, North Wall Quay, Dublin 1
--	---

Solicitors

McCann Fitzgerald 2 Harbourmaster Place, IFSC, Dublin 1
--

Bankers

Bank of Ireland 39 St Stephens Green, Dublin 2	AIB 1-4 Lower Baggot Street, Dublin 2
---	--

DIRECTORS' (TRUSTEES') REPORT

The directors present herewith the audited financial statements for the year ended 30 June 2020 (Financial Year 2020, or FY20). 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 Regulator 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.

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.

Activities

Plan Ireland Charitable Assistance ('Plan International Ireland') is 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 European Union, corporates, and trusts 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 these 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.

Focus for the financial year ended 30 June 2021

Plan International Ireland Strategy 2021

In April 2020, the Board approved a one-year extension to our current strategic plan, which will now end in June 2021. Revised key performance indicators for the strategy were approved by the Board in July. Our vision and mission remain unchanged and continue to be aligned to the current 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 2021 set out the following broad ambitions for the organisation:

- To have over 225,000 children participating in our education programmes annually by 2021.
- To protect over 150,000 girls from harmful practices, such as female genital mutilation (FGM) and early marriage, and ensure over 50% of our new programmes are 'Gender Aware'.
- To have successfully engaged the Irish public on the rights of the child and equality for girls.
- To have a core budget of €12m by 2021, and
- To have further improved our reputation for collaboration in Ireland and across the Plan federation.

Despite the ongoing impact of COVID, not only in Ireland but also in our programmes overseas, the Board is optimistic towards the performance of the organisation in FY21.

In FY21 we hope to exceed our strategic target, and reach over 250,000 children through our education programmes, with 75% of programmes gender aware.

Following our award for Best Small Workplace in Ireland in March 2020, we will continue to take part in the Great Place to Work survey in October 2020 and continue to implement our Human Resources strategy to ensure we have the right blend of competencies across the organisation.

We will improve engagement between our Board and our Youth Advisory Panel, building on the appointment of two Youth members to our Marketing and Fundraising Committee in August 2019. We will also work on the recommendations from our board self-audit, which took place in December 2019.

A central effort in FY21 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.

Staff and volunteers

The number of staff employed by Plan International Ireland increased by two, to 24. The ratio of the gross salary of the lowest paid staff member to that of the highest paid (excluding interns and apprentices) is 1:4. All roles within Plan International Ireland are evaluated and assigned a grade. Each grade has a pay range or salary band. Each year pay bands are reviewed, based on market changes, using a range of sources and taking account of affordability. A pay review proposal is submitted by management to the HR and Remuneration Committee. The committee reviews this proposal and any significant issues relating to the development and makes the decision on the proposal. Staff costs are set out in note 11 of the financial statements.

Plan International Ireland is fortunate to benefit from the support of volunteers and people on work placements, who provided approximately 400 working hours in FY20. Their dedication has helped us to carry out research and improve our administration. They have also provided essential support to all parts of the organisation, meaning that we have been able to enhance our relationship with our supporters and our beneficiaries. We seek to continuously improve our work with volunteers. The Board of Directors of Plan International Ireland is very grateful to all staff and volunteers for their commitment to Plan International and their efforts over the last year.

The Environment

We are very aware of the environmental impact of our activities, and the fact that it is the most vulnerable communities in developing countries who are most impacted by climate change. We monitor electricity, water, and paper use in our Dublin office, and air travel to measure our environmental impact.

DIRECTORS' (TRUSTEES') REPORT

Financial review

The financial outcome for FY20 is set out in the ‘Statement of Financial Activities’ on page 61.

Income

Plan International Ireland income for the year to 30 June 2020 was €15.7m, a decrease of 14% on the previous financial year. This decrease was primarily in our grant income, specifically donated commodities, which decreased from €3.4m to €1.2m due to reduced opportunities with Irish Aid in our core programme countries. Overall, taking into account the impacts of COVID in quarter four of the financial year, the results represent a huge success and are a validation of our supporters’ faith in our ability to deliver change for girls and boys in the world’s poorest countries.

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 FY20 we received just over €2m from these income streams (see note 5a to the financial statements). This represents a decrease of 9.8% when compared to FY19, and this is mainly due to the delayed receipt of tax refund income from the Revenue Commissioners. It is anticipated that in FY21 this income stream will return to normal levels.

Grants from governments and other co-funders

Plan International Ireland received a total of €12.5m in grants from governments and other co-funders in FY20 (see note 5b to the financial statements for analysis by donor). This represents a small 1.4% decrease from our FY19 levels.

The European Commission and Irish Aid (Government of Ireland’s official international development aid programme) were the largest donors in FY20, providing a combined figure of €7.5m or 60% of the overall income. This is broken out into European Commission grants of €3.9m, and Government of Ireland’s official international development aid programme €3.6m. With a further 21% from European Civil Protection and Humanitarian Aid Operations (ECHO) grants of €2.6m.

Donated commodities

Commodities donated to the organisation and distributed as part of its emergency response and relief programmes were valued at €1.2m in FY20, a substantial decrease of 65% from FY19 (see note 5c to the financial statements for details). The bulk of the donations relate to emergency distributions in Sierra Leone.

Key Indicator	FY20	FY19	FY18	FY17
Total Income	€15.72m	€18.36m	€12.42m	€13.20m

Our total expenditure for the year was €16.16m, made up as follows:

Key Indicator	€	%
Charitable activities	15,545,040	96.2
Raising funds	616,192	3.8

Total expenditure, at €16.16m, represents an 11% increase from FY19 level of €14.55m.

Charitable activities

Expenditure on charitable activities in FY20 totalled €15.55m, a 12% increase from FY19 levels of €13.87m (see note 6 to the financial statements for details).

Raising funds

The cost of raising funds totalled €616k in FY20, a 9.3% decrease from FY19 levels of €679k. This decrease is primarily due to limited fundraising activity in quarter 4 of FY20 due to COVID restrictions (see note 7 to the financial statements for details).

DIRECTORS' (TRUSTEES') REPORT

Expenditure – continued

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 €618k, a 13% increase from FY19 levels of €547k. This increase is primarily due to an external audit undertaken by EY in the year, costing €48k. This audit was a requirement of our application to the European Commission to obtain a new five-year partnership agreement from 2021. (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:

Key Indicator	FY20	FY19
Return on fundraising spend (per one euro spent)	€3.29	€3.31
Charitable activities as a percentage of total costs	96.2%	95.3%
Support costs as a percentage of total costs	3.8%	3.8%

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 increased from 95.3% in FY19, to 96.2% in FY20. The increase is mainly due to our reduced fundraising spend. The board have committed to ensuring this percentage exceeds 90% on an annual basis for the life of the current strategy.

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. Total support costs increased by 13% in FY20, but remained stable as a percentage of overall total costs at 3.8%. Management benchmark this ratio against a number of NGOs in Ireland and across the Plan federation. On average, 3.8% would be viewed as the low end of the benchmark which currently varies from 8.0% (Trócaire) to 5.5% (Concern).

Return on fundraising spend – this essentially measures how much donation and legacy income we get back for each euro spent on fund raising. This figure decreased from €3.31 in FY19, to €3.29 in FY20. The decrease is mainly due to our refocus on long term regular giving. Management also benchmark this ratio against a number of NGOs in Ireland and across the Plan federation. On average, €3.29 would be viewed as on par with most agencies reviewed, varying from €3.70 (Trócaire) to €2.50 (Concern).

DIRECTORS' (TRUSTEES') REPORT

Reserves position and policy

The Board 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.

While Plan International Ireland is able to predict a proportion of its total monthly income with a high degree of confidence, the COVID pandemic has added significant uncertainty in the many environments in which we work. The Directors have reviewed the impact of COVID on the operations of the organisation (see note 3b) and have updated the Reserves Policy as deemed necessary. The Reserves Policy is based on a number of criteria and calculations:

- a. Planned future deficits (if any) – the current 2021 budget is forecasting an operating deficit of up to €80k;
- 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. Management are currently reviewing the systems infrastructure to ensure it is fit for purpose. A global ERP project has also commenced, being managed through Plan International Inc., and is due for completion by FY22;
- d. Funding of working capital – it is our policy to hold at least three months working capital in reserves

The remaining funds are transferred 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 €600,000 to €800,000 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 May 2020, the Finance Committee reviewed the current Reserves Policy, and in light of the high levels of uncertainty for the coming 12-month period, endorsed a reserves level of between €700,000 and €800,000. The Committee also requested management to prepare scenarios to assess potential impacts of COVID on the operations of the organisation. These scenarios were reviewed in June 2020 and formed the basis for the FY21 budget submission to the Board later that month. The current Reserves Policy was approved by the Board in July 2020.

At 30 June 2020, our reserves were €1,071,025 (2019: €939,786), which is nearly €300k above the top of our reserves range. This was mainly due to the receipt in June 2020 of a large EU instalment for our work in Nigeria, which is due to be spent over a two-year period. Management anticipate reserves as of the 30 June 2021 will be back in line with our reserves policy.

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

Key Indicator	FY20	FY19	FY18	FY17
Unrestricted reserves	€1,071,025	€939,786	€723,682	€686,523
Unrestricted reserves as a percentage of total income	6.8%	5.1%	5.8%	5.2%

DIRECTORS' (TRUSTEES') REPORT

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 new Charities Governance Code.

Decision making

The Board is responsible for the Vision, Mission and Goals of Plan International Ireland. They approve strategy, structure, annual plans and budgets, and ensure that the organisation is effective and accountable. The Board appoints 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 and outlined in the CEO Delegation of Authority Policy.

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 30 June 2020, there were twelve board directors. The names and biographies of the current board members appears on page 49 – 50.

Every two to three 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 December 2019. The audit was conducted by an external facilitator, and its main findings related to areas such as board succession planning, board induction and renewal, board performance, and the board dynamic. An action plan was approved by the Board in February 2020, and actions are being implemented, with the majority due for completion by early 2021.

New potential board directors are approved 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 Safeguarding Officer.

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 maximum 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.

DIRECTORS' (TRUSTEES') REPORT

Governance and management – continued

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

Attendance of board directors in FY20

Name	Attended
Conor Faughnan (Chairperson)	5/6
Siobhan Blackwell	5/6
Ian Brady	4/6
Kevin Carroll	5/6
Bernard Daly (resigned 20 June 2020)	5/5
Jarlath Doyle	4/6
Eleanor Flew (appointed 24 June 2020)	1/1
Charles Keane (appointed 24 June 2020)	1/1
Aoife Kelly-Desmond	6/6
Caleb Kyle	4/6
Brian Lehane (Company Secretary)	3/6
Emily Logan (resigned 5 February 2020)	3/4
Brighid Smyth	5/6
Jennifer Victory	6/6

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 on a three-year cycle. 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 current strategy by the board in September 2017. Details of the committees are set out below.

Attendance of committee members in FY20

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 Kevin Carroll, 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 two external members (Dr Pat Gibbons, Director of UCD's Centre for Humanitarian Action, and Mary

Name	Attended
Kevin Carroll	3/3
Mary Corbett (external)	2/3
Pat Gibbons (external)	3/3
Charles Keane (external)	3/3
Emily Logan (resigned 5 February 2020)	1/2

DIRECTORS' (TRUSTEES') REPORT

Committees of the board continued

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 Charities Institute Fundraising Standards; and that the organisation is achieving appropriate return on investment on all our fundraising activities. The committee currently consists of three board directors, two Youth Advisory Panel (YAP) Members, 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). The CEO and Head of Public Engagement attend meetings by invitation.

Name	Attended
Ross Boyd (YAP)	4/4
Ian Brady	2/4
Conor Faughnan	4/4
Margaret Gilsenan (external)	2/4
Shane Nolan (external)	3/4
Brighid Smyth	4/4
Étáin Sweeney Keogh (YAP)	3/4

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 four board directors. The CEO and Chief Operating Officer attend meetings by invitation.

Name	Attended
Siobhan Blackwell	6/6
Jarlath Doyle	6/6
Brian Lehane	6/6
Jennifer Victory	3/6

HR and Remuneration Committee

Chaired by Aoife Kelly-Desmond, 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. See note 11 to the financial statements for a breakdown of employee numbers and costs. The CEO attends meetings by invitation.

Name	Attended
Bernard Daly	2 / 2
Aoife Kelly-Desmond	2 / 2
Brian Lehane	2 / 2

DIRECTORS' (TRUSTEES') REPORT

Board officers

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

Directors

Conor Faughnan (Chair): Conor has been a board director since 2013 and was appointed Chair in September 2020. 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.

Aoife Kelly-Desmond (Vice-Chair): Aoife has been a board director since 2017 and was appointed Vice-Chair in September 2020. Aoife is an Associate Solicitor in the Regulatory Risks and Investigations Group at A&L Goodbody, a tier-one corporate law firm in Dublin, Ireland. Aoife advises companies and financial institutions on contentious and non-contentious financial regulatory matters and disputes. Prior to this role, Aoife was a solicitor in the Regulatory & Investigations team in Matheson, where she advised Irish and international commercial and public clients on regulatory matters and complex litigation and disputes. Aoife is a member of the Law Society of Ireland, a graduate of University College Cork and has completed post-graduate programmes in law and business disciplines with Queen Mary, University of London, the Leicester Castle Business School, DeMontfort University of Leicester, and the United Nations Institute for Training and Research.

Brian Lehane (Secretary): Brian, a chartered accountant, has been a board director since 2012. Brian has 25 years' experience in risk management and insurance having previously worked with Willis as a Senior Manager and Aon as Director/Chief Financial Officer. In 2018 Brian joined Pobal as Chief Financial Officer. Brian has been a chartered director since 2012.

Siobhan Blackwell: Siobhan has been a board director since 2018. Siobhan is a qualified accountant with over 17 years post-qualification experience in the financial services sector, with companies such as EBS Building Society, Bank of America, and most recently Bank of Montreal Ireland.

Ian Brady: Ian has been a board director since 2017. Ian is Head of Institutional Consulting at Davy, where he advises institutions ranging from non-profits to corporations on how to preserve and grow their assets and align with their strategic intent. 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.

Kevin Carroll: Kevin has been a board director since 2016. Kevin 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 an independent consultant.

Jarlath Doyle: Jarlath, a Management Accountant, has been a board director since 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.

Eleanor Flew: Eleanor has been a board director since June 2020. Eleanor is the Director of Fundraising and Communications with Our Lady's Hospice & Care Services. Eleanor joined the Our Lady's Hospice & Care Services team in December 2014 and is a graduate of NUI Maynooth and the UCD Michael Smurfit Graduate Business School. Eleanor has previously worked for two not-for-profit organisations encompassing both domestic and overseas functions, Focus Ireland and UNICEF Ireland. Prior to the not-for-profit sector, Eleanor worked in advertising across a diverse range of industries including technology, FMCG, retail, and telecoms.

DIRECTORS' (TRUSTEES') REPORT

Directors – continued

Charles Keane: Charles has been a board director since June 2020. Charles is a graduate of University College Dublin with a Degree in Commerce and a post graduate Diploma in Development Studies. Most of his career has been in the Banking and Finance sphere specialising in the small business sector both in Ireland and overseas. He was previously Managing Director of ICC Consulting where he managed numerous projects on behalf of various international development agencies primarily in developing countries. Most of his international experience has been gained in Africa and Asia. He presently works in Dublin as an independent consultant to the SME sector.

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 Irish Life, Bank of Ireland, and State Street Global Advisors. He founded his own Management consultancy, Stanstone in 2015 providing consultancy and project management services to clients in the Real Estate, Financial Services and Not-for-Profit sectors. His clients have included Siren Associates, Deloitte, Colliers International and AIB.

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

Jennifer Victory: Jennifer has been a board director since March 2018. Jennifer is the Group Head of Internal Audit at Applegreen plc since June 2019. Prior to this, Jennifer held the senior management position of Group Compliance Manager for Smurfit Kappa Group plc since 2013, where she had the responsibility to drive and develop the compliance, risk management, and internal control culture across their global operations. She joined Smurfit Kappa in 2010 and worked as an Internal Auditor before joining the Group Finance Department as a Group Accountant. She is a Fellow of the Association of Chartered Certified Accountants (FCCA) and holds a degree in International Business and German from Dublin City University.

Plan International federation

Plan International is an international development organisation that works with children, families, and communities in the world's poorest countries. The purpose of Plan International is to 'strive for a just world that advances children's rights and equality for girls'. To enable us to do this, Plan International is organised into separate legal entities which, in the year ended 30 June 2020, included 21 National Organisations, Plan International Inc., and their subsidiaries.

Programme delivery is carried out through country offices in 51 countries by Plan International Inc., a not-for-profit organisation incorporated in the USA. Plan International Ireland and the other National Organisations raise funding for these programmes from a range of donors (e.g. institutional donors, corporations, trusts and foundations, and major donors), signing contracts with the donors as applicable and then providing grant management support to the country offices which directly implement the programmes. The National Organisations also represent Plan International's work in their own countries through raising funds from individual giving, through campaigning, and through managing the relationship between child sponsors and their sponsored children.

Members' assembly

The 21 National Organisations (NOs) are the members of Plan International Inc. The Members' Assembly, which takes place twice every year and to which each NO sends delegates, 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.

DIRECTORS' (TRUSTEES') REPORT

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 2020 there were 11 non-executive directors on the International Board including seven non-executive directors who sit on the Board of a National Office, three non-executive directors who are independent from Plan International and come from developing countries (Malawi, Peru, and Pakistan) and one further non-executive director who is independent of the National Offices and is based in Switzerland.

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. In June 2017, the current Chair was re-elected for a further term of three years commencing in January 2018.

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.

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. Plan International Ireland has no external borrowings or investments.

The majority of amounts receivable at year-end relate to institutional donors, and the associated credit risk is therefore considered to be low.

DIRECTORS' (TRUSTEES') REPORT

Risk Management and internal control – continued

Foreign exchange risk:

Most of Plan International Ireland's transactions are denominated in Euro and therefore we do not face significant currency risks. The purchasing power of funds transferred to Plan International Inc. is affected by the strength of the donor currency against the local currencies in the countries in which those funds are spent. This risk is managed by Plan International Inc. Plan International Ireland does not enter into foreign exchange contracts for speculative reasons.

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. Our reserves policy, combined with our remitting funds to Plan International Inc. only after receipt, results in low exposure to liquidity risk.

Plan International Ireland operates in highly unpredictable environments. Consequently, our work is often shaped and influenced by the taking or avoidance of risk. The expectation is not to eliminate all risk, but rather to set out a management system and governance oversight whereby significant risks can be identified, assessed, mitigated, monitored, and reported across the organisation. Each risk 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 analysed and reviewed quarterly by our Senior Management Team, our Finance Committee, and our Board of Directors.

In FY20 the Board identified a number of new and emerging risks which could impact on the achievement of the organisations strategic objectives in the near term, including cyber security, financial sustainability, and security in the complex regions we work in. Management are reviewing all three risks with a report due to the Finance Committee in late 2020.

COVID emerged as a risk in early 2020. The risks of the pandemic are both immediate and long-term. In April 2020, Management presented a detailed review of the immediate operational risks to the organisation due to the pandemic. This COVID risk register was reviewed by our Global Assurance function and was used as a key management tool for managing the operational impacts of COVID on the organisation. As outlined below, the longer-term risks of COVID were embedded into the existing strategic risk register. The pandemic has impacted on a number of the high priority strategic risks identified by the organisation.

While the impact of COVID on FY20 are minimal, the Board and Management team continuing to monitor and input into new risks as they may arise throughout FY21 and beyond.

The Board and Management team also continue to closely monitor the ongoing political situation in the UK regarding Brexit, but do not expect material impact should a no-deal scenario occur.

Risk appetite

The risk appetite of the organisation is determined and communicated by the Board, to help ensure decision making throughout the organisation is made consciously and aligned to agreed parameters. The appetite defines the level and nature of risk acceptable to enable the achievement of our strategic objectives. Three levels of risk appetite have been identified – **Bold** (a positive risk appetite, indicating our appetite for taking more risks); **Balanced** (a neutral risk appetite, indicating our appetite for taking some risk); and **Averse** (a negative appetite, indicating our attitude to taking limited or no risk).

As an example, the Board have allocated a Bold Risk Appetite in relation to our Strategic objectives risk type. As Plan International embarks on an ambitious global strategy, we recognise it will result in significant change throughout the organisation. During this global transformation period our risk profile will increase and decision relating to the strategic objectives will require a greater risk appetite.

Principal risks and uncertainties

The section below describes the principal risks and uncertainties that have been identified by the Board, the mitigating actions for each and an update on any change in profile of each risk during the year. The Board has determined that these are the principal risks and uncertainties which could impact the organisation in the achievement of its objectives. The section below does not represent an exhaustive list of all the risks that may impact the organisation.

DIRECTORS' (TRUSTEES') REPORT

Principal risks and uncertainties - continued

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

Risk 1: Fraud

Trend: Increasing ↑

Risk Appetite: Averse

Description: Fraud concerning Plan International Ireland fund at National Office or Country Office level.

Mitigation: Plan International has strong financial controls in place throughout the programme implementation cycle, including sophisticated financial systems, whistleblowing, anti-fraud, and anti-corruption policies. We have a zero-tolerance to fraud and are one of the few international NGOs with a dedicated global Counter Fraud Unit. All suspected cases of fraud related to Irish funds are investigated and reported to donors, and internally reported to both the Finance Committee and the Chair of the Board. Additionally, a summary of all confirmed fraud cases throughout the federation is reported to the Finance Committee and external donors on a quarterly basis.

Developments in FY20: COVID-19 has increased the likelihood of this risk crystallising, with significantly reduced oversight of programme implementation due to travel restrictions. All Plan staff held a refresher training with the Head of Counter Fraud in Plan International, and management are reviewing changes to oversight controls to assist with additional remote auditing resources.

Risk 2: Financial

Trend: Increasing ↑

Risk Appetite: Bold

Description: Unanticipated and material income reductions leading to an inability to achieve key strategic objectives and fund new or ongoing programme activities.

Mitigation: The organisations strategic and operational plans are designed to ensure our limited resources are prioritised towards those areas where we will have the greatest impact. Annual operating budgets are approved by the Board, and quarterly progress is reviewed in detail by the Finance Committee and tabled at regular Board meetings. Each year the Board and entire Management team meet for an away day, where detailed strategic discussions take place.

Developments in FY20: FY20 targets were achieved across most business units. New donors were secured in our core thematic area of education, and a new partnership with Plan International Hong Kong assisted with our EU funded programmes in Asia. At the same time, public funding continues to decline, and planned activities for Fourth Quarter of FY20 were either cancelled or postponed due to COVID restrictions. The Finance Committee met three times between April and June 2020 to review the financial impacts of COVID-19 on the organisation, and the Board have adjusted budgets for FY21 to reflect likely levels of available funds.

Risk 3: Reputational

Trend: Reducing ↓

Risk Appetite: Balanced

Description: Negative PR impacting Plan International Ireland and general enhanced scrutiny of the sector.

Mitigation: The Board recognise the limited control the organisation has on external events which impact on the entire charity sector. The Board is committed to ensuring accountability and transparency with disclosures of all aspects of our work.

Developments in FY20: For the third year running, Plan International Ireland was short-listed for the Good Governance Awards, which provides evidence of clear and transparent financial reporting. Plan International was a key founding member of the Irish Emergency Alliance, which brings together six leading international NGOs in Ireland.

DIRECTORS' (TRUSTEES') REPORT

Principal risks and uncertainties - continued

Risk 4: Compliance

Trend: Unchanged ↔

Risk Appetite: Averse

Description: Non-compliance by Plan International Ireland with relevant laws.

Mitigation: A Quarterly Compliance report is tabled at each Finance Committee meeting. This report outlines the organisations compliance against a multiple of areas. Compliance is also ensured by the design and implementation of appropriate control systems and detail policies and procedures.

Developments in FY20: A significant focus throughout FY20 was our work on renewing our five-year framework partnership agreement (FPA) with the European Union. An extensive external audit of our organisation was undertaken by EY, which resulted in a successful completion of our application in July 2020.

Risk 5: Safeguarding

Trend: Unchanged ↔

Risk Appetite: Averse

Description: Safeguarding or Workplace Safeguarding incident.

Mitigation: We are fully committed to efforts among NGOs, Governments, and the UN to make sure we do everything within our power to prevent and stop abuse, including strengthening our approaches to safeguarding and creating a culture that encourages staff to speak out. All new staff are inducted on our Safeguarding Policies and undergo various mandatory trainings throughout their period of employment. Clear safeguarding reporting and escalation mechanisms are in place, and a dedicated Safeguarding Advisor is employed within the organisation.

Developments in FY20: Work continued in FY20 on implementing the recommendations from our June 2019 internal audit from our Global Assurance team. The audit focused on our compliance with the Global Safeguarding Children and Young People Policy.

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.

Risk management is a recognised part of Plan International's everyday activities at all levels and Plan International takes a systematic approach to risk management considering both external and internal factors. Plan International's risk processes are designed to identify key and emerging risks and provide assurance that these risks are fully understood and appropriately assessed with regular reporting and monitoring routines. The approach is in accordance with ISO 31000 methodology. This risk management process is supported by a technology-based system that promotes greater consistency and clarity, the linkage between risk and control activities, and the ability to report and monitor a dynamic and evolving risk environment.

Plan International continues to develop its approach to risk management throughout Plan International as part of an on-going improvement plan overseen by Plan International Inc's Global Risk and Insurance Team. In FY20 this team began producing detailed quarterly risk reports, detailing out the risk environment across the entire federation. These quarterly reports are reviewed by the Plan International Ireland Finance Committee.

DIRECTORS' (TRUSTEES') REPORT

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 Irish Generally Accepted Accounting Practice (accounting standards issued by the UK Financial Reporting Council, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of 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 a 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.

DIRECTORS' (TRUSTEES') REPORT

Impact of COVID and going concern

The first case of COVID-19 was reported in Ireland on 29 February and over the course of the following weeks, actions were put in place to protect the health, safety, and well-being of all citizens. The first of these measures which impacted the charity sector was on 12 March, the day after the virus was declared a pandemic. The Taoiseach announced that all schools, colleges, and childcare facilities were to remain closed until 29 March, these measures have since been extended and further protection measures have been introduced to protect the most vulnerable in our society.

The introduction of social distancing and the restrictions on social gatherings had an immediate effect on the sector. We have considered the risks that COVID poses to the organisation and the actions we are taking to mitigate the impact are covered above on pages 53-54. Our priority is the safety and wellbeing of our staff and members. As a result, Plan International Ireland's offices were closed from 16 March 2020 until 10 August 2020 and all staff were advised to work from home during this period. Staff members can work remotely through the adoption of new technologies which have been implemented over the past year.

We have no experience of a similar crisis therefore there is no way of predicting the full effect that COVID will have on our organisation in general, our members, and the resulting demand for our services.

From a governance perspective, board meetings have continued as normal, with a number of additional Board and Finance Committee meetings held to examine the potential impact on Plan International Ireland's operation over the next twelve months. The 2021 budget was reassessed to take account of the impact of COVID on Plan International Ireland and regular cash flow analyses are performed.

We are closely monitoring the potential impact of COVID on our 2021 financial results and cash flows and have prepared a detailed assessment and revised projections for the business for the next twelve months. Our cash reserves will be impacted by sponsorship renewal rates and continuing support in the form of grant aid from Irish Aid and the European Commission. We are implementing a number of measures to reduce our costs to offset the lower income. We will be curtailing all expenditure except to essential programmes in order to meet day-to-day operations and working-from-home requirements. Measures have also been taken to ensure our operations continue to adhere to current health authority guidelines.

As a result of these measures, the Board is able to ensure that Plan International Ireland will have adequate cash to fund its operations and meet financial obligations as they fall due for the period of at least twelve months from signing the financial statements.

There will be many challenges to our working practices as the full impact of COVID becomes apparent and we are putting plans in place to protect our staff and members, and to ensure that we comply with various Government restrictions and guidelines. We are confident that as an organisation we have the ability to manage through this challenging time.

After making enquiries, the Board have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

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, D08 EK7D.

DIRECTORS' (TRUSTEES') REPORT

Memberships

Plan International Ireland is a member of the following groups:

- Dóchas
- Irish Consortium on Gender Based Violence (GBV)
- Irish Development Education Association (IDEA)
- Irish Emergency Alliance CLG (IEA)
- The Wheel
- Comhlámh
- Dublin Chamber of Commerce
- Charities Institute Ireland

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
- The Governance Code
- The Charities Governance Code (issued by the Charity Regulator)
- Dóchas Code of Conduct on Images and Messaging
- Guidelines for Charitable Organisations Fundraising from the Public (issued by the Charity Regulator)
- The Lobbying Act 2015

Lobbying and political contributions

There were no political contributions in the year ended 30 June 2020, 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 61.

DIRECTORS' (TRUSTEES') REPORT

Subsequent events

There have been no significant events affecting the organisation, with the exception of the ongoing impact of COVID. The Board continue to monitor the impact of COVID. There have been no significant new restrictions arising post year end as a result of COVID which are expected to have a significant impact on the organisation.

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 2020.

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.

Auditors

The Auditor, PricewaterhouseCoopers, 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 Ian Brady

21 October 2020



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 2020 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 2020;
- 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.

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 Directors’ 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’ Report for the year ended 30 June 2020 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’ 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 55, 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_responsibilities_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 exception 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.

Aisling Fitzgerald
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin
03 November 2020

STATEMENT OF FINANCIAL ACTIVITIES

FINANCIAL YEAR ENDED 30 JUNE 2020

Description	Notes	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €
Income and endowments from:							
Donations and legacies	5 (a)	1,832,866	197,361	2,030,227	2,073,691	176,798	2,250,489
Charitable activities:							
- grants from governments and other co-funders	5 (b)	618,748	11,878,618	12,497,366	588,619	12,089,202	12,677,821
- donated commodities	5 (c)	—	1,191,055	1,191,055	—	3,426,236	3,426,236
Investments	9	91	—	91	91	—	91
Total Income		2,451,705	13,267,034	15,718,739	2,662,401	15,692,236	18,354,637
Expenditure on:							
Charitable activities	6	1,431,822	14,113,218	15,545,040	1,445,417	12,422,927	13,868,344
Raising funds	7	588,343	27,849	616,192	647,557	31,496	679,053
Total Expenditure		2,020,165	14,141,067	16,161,232	2,092,974	12,454,423	14,547,397
Net (expenditure)/income		431,540	(874,033)	(442,493)	569,427	3,237,813	3,807,240
Transfers between funds	16	(300,301)	300,301	—	(353,323)	353,323	—
Net movement in funds		131,239	(573,732)	(442,493)	216,104	3,591,136	3,807,240
Reconciliation of funds:							
Total funds brought forward		939,786	5,326,379	6,266,165	723,682	1,735,243	2,458,925
Total funds carried forward		1,071,025	4,752,647	5,823,672	939,786	5,326,379	6,266,165

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.

The notes included on pages 64-75 form an integral part of these financial statements.

BALANCE SHEET

AS AT 30 JUNE 2020

Description	Notes	2020 €	2019 €
Fixed assets			
Tangible assets	12	57,544	56,337
Current assets			
Debtors	13	594,321	451,272
Cash at bank and in hand	15	5,817,380	5,981,367
Creditors: amounts falling due within one year	14	(645,573)	(222,811)
Net current assets		5,766,128	6,209,828
Total assets less current liabilities		5,823,672	6,266,165
The funds of the charity:			
Restricted funds	16	4,752,647	5,326,379
Unrestricted funds		1,071,025	939,786
Total charity funds		5,823,672	6,266,165

On behalf of the board

Brian Lehane Ian Brady

21 October 2020

The notes included on pages 64-75 form an integral part of these financial statements.

STATEMENT OF CASHFLOWS

FINANCIAL YEAR ENDED 30 JUNE 2020

Description	Notes	2020 €	2019 €
Cash flows from operating activities			
Net cash (outflow)/inflow from operating activities	17	(143,047)	4,745,432
Cash flows from investing activities			
Purchase of fixed assets	12	(21,031)	(10,232)
Returns on investments and servicing of finance		91	91
Net cash (used in) investing activities		(20,940)	(10,141)
Change in cash and cash equivalents in reporting period		(163,987)	4,735,291
Cash and cash equivalents at the beginning of the reporting period		5,981,367	1,246,076
Cash and cash equivalents at the end of the reporting period		5,817,380	5,981,367

STATEMENT OF CHANGES IN FUNDS

FINANCIAL YEAR ENDED 30 JUNE 2020

Description	Unrestricted funds €	Restricted funds €	Total €
Balance at 30 June 2018	723,682	1,735,243	2,458,925
Net income	216,104	3,591,136	3,807,240
Balance at 30 June 2019	939,786	5,326,379	6,266,165
Balance at 1 July 2019	939,786	5,326,379	6,266,165
Net income	131,239	(573,732)	(442,493)
Balance at 30 June 2020	1,071,025	4,752,647	5,823,672

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 D08 EK7D.

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)), and the Companies Act 2014.

3. Summary of significant accounting policies

The significant accounting policies used in the preparation of the company 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.

(b) Impact of COVID and going concern

Plan Ireland Charitable Assistance has recorded a net deficit of €442,493 for the financial period ended 30 June 2020. At the balance sheet date the company has net current assets of €5,766,128 and total net assets of €5,823,672.

COVID is likely to have an impact on certain aspects of the Company’s income streams over the next twelve months, in particular, grant and sponsorship income. We have modelled the likely effects of COVID on our cash forecast for the next twelve months, and we have also considered various downsides and the probability of each downside. We are comfortable that the organisation will be in a position to meet its obligations as they fall due. The Board are comfortable that the forecasts they have prepared have considered a number of sensitivities, including a range of outcomes, and that in all cases there remains sufficient mitigation measures available to the Board to ensure that cash-flows are managed and that the organisation can continue to meet its obligations as they fall due for the period of at least twelve months from signing the financial statements. Therefore, these financial statements have been prepared on a going concern basis.

NOTES TO THE FINANCIAL STATEMENTS

3 Summary of significant accounting policies - continued

(c) 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.

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, the amounts can be measured with sufficient reliability and after any related performance conditions have been fulfilled.

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.

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, the amounts can be measured with sufficient reliability and after any related performance conditions have been fulfilled.

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.

(d) 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. **3**

NOTES TO THE FINANCIAL STATEMENTS

Summary of significant accounting policies - continued

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.

(e) 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.

(f) Accounting convention

The financial statements are prepared under the historical cost convention.

(g) 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.

(h) Financial instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account any financial instruments. As at 30 June 2019 there were none (2018: none).

(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.

NOTES TO THE FINANCIAL STATEMENTS

3 Summary of significant accounting policies - continued

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.

(i) Fixed assets

Fixed assets are stated at cost less depreciation. 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%. The depreciation of leasehold improvements is calculated at 10%.

(j) 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.

(k) Pensions

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

NOTES TO THE FINANCIAL STATEMENTS

4. Critical accounting judgments and estimation uncertainty

Estimates and judgements made in the process of preparing the company 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.

The following areas are considered to involve the critical judgements and sources of estimation uncertainty when applying the company accounting policies:

Revenue recognition

The criteria applied to the recognition of grant income from governments and other co-funders and the related accrued or deferred income balances. The income accounting policy is explained in note 3 (b).

Cost allocation

The cost allocation methodology requires judgement as to what are the most appropriate basis to use to apportion support costs. These are reviewed periodically for reasonableness. Support costs and other expenditure judgements are explained in note 3 (c).

NOTES TO THE FINANCIAL STATEMENTS

5. Incoming resources

(a) Income from donations and legacies	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €
Committed giving	1,429,939	1,190	1,431,129	1,480,537	1,207	1,481,744
Refund from Revenue Commissioners	244,772	—	244,772	375,039	—	375,039
Public appeals and other donations	148,919	84,690	233,609	196,549	39,371	235,920
Trek income	—	—	—	883	—	883
Corporates, major donors, and trusts	9,236	111,481	120,717	20,683	136,220	156,903
Total	1,832,866	197,361	2,030,227	2,073,691	176,798	2,250,489
Number of sponsored children			4,947			5,167
Because I am a Girl Members			1,534			1,682

(b) Income from charitable activities – grants from governments and other co-funders	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €
Irish government (Irish Aid)	210,025	3,431,517	3,641,542	187,759	3,319,515	3,507,274
European Commission (EC)	175,865	3,676,556	3,852,421	259,391	5,142,502	5,401,893
European Civil Protection and Humanitarian Aid Operations (ECHO)	168,185	2,403,487	2,571,672	134,825	1,600,119	1,734,944
Human Dignity Foundation	—	—	—	—	35,289	35,289
Education Cannot Wait	—	912,807	912,807	—	—	—
Bernard van Leer Foundation	—	—	—	—	47,877	47,877
Jam International	—	41,912	41,912	—	—	—
UN agencies	64,673	1,412,339	1,477,012	6,644	1,943,900	1,950,544
Total	618,748	11,878,618	12,497,366	588,619	12,089,202	12,677,821

(c) Income from charitable activities – donated commodities	Commodity Received	Country	Total 2020 €	Total 2019 €
Donor				
Irish Aid	Non-food items	Cameroon	—	371,823
Irish Aid	Non-food items	Niger	—	681,967
Irish Aid	Non-food items	Mozambique	—	855,254
UNICEF	Educational Equipment	Niger	—	19,056
UNICEF	Educational Equipment	Bangladesh	—	17,864
UNICEF	Educational Equipment	Central African Republic	—	(29,625)
WFP	Foodstuffs	Mali	(38,613)	282,112
WFP	Foodstuffs	Malawi	—	1,227,785
UNICEF	Non-food items	Niger	15,844	—
UNHCR	Foodstuffs	Burkina Faso	422,045	—
JAM International	Foodstuffs	Sierra Leone	791,779	—
Total			1,191,055	3,426,236

In 2020 and 2019 all donated commodities were restricted.

NOTES TO THE FINANCIAL STATEMENTS

6. Charitable activities

Charitable activities	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €
Direct to the field	711,447	13,549,841	14,261,288	736,258	11,873,496	12,609,754
Staff costs	282,743	410,811	693,554	317,124	343,793	660,917
Development Education	10,718	21,609	32,327	15,563	26,059	41,622
Programme management	64,665	78,970	143,635	57,139	132,244	189,383
Support cost allocation	362,249	51,987	414,236	319,333	47,335	366,668
Total	1,431,822	14,113,218	15,545,040	1,445,417	12,422,927	13,868,344

7. Raising funds

Raising funds	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €
Marketing and advertising	150,357	1,258	151,615	227,746	1,006	228,752
Fundraising	74,145	984	75,129	66,937	7,176	74,113
Staff costs	185,419	—	185,419	195,590	—	195,590
Support cost allocation	178,422	25,607	204,029	157,284	23,314	180,598
Total	588,343	27,849	616,192	647,557	31,496	679,053

8. Support costs

Support costs	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €
Finance, HR, and ICT	180,542	88,924	269,466	184,911	91,075	275,986
Premises costs	39,228	19,321	58,549	38,480	18,953	57,433
Communications	38,790	19,105	57,895	20,620	10,155	30,775
Governance	55,345	27,260	82,605	17,381	8,561	25,942
General Management	100,331	49,419	149,750	105,278	51,853	157,131
Total	414,236	204,029	618,265	366,669	180,598	547,266

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

The Governance increase is primarily due to an external audit undertaken by EY Belgium in the year, costing €48,230. This audit was a requirement of our application to the European Commission Civil Protection and Humanitarian Aid Operations (DG ECHO) to obtain a new five-year partnership agreement from 2021.

NOTES TO THE FINANCIAL STATEMENTS

9. Other information

Other information	Total 2020 €	Total 2019 €
The net income for the year is stated after charging/(crediting) the following items:		
Depreciation	19,824	19,795
Audit of entity financial statements	29,520	21,458
Interest receivable	(91)	(91)

Auditors remuneration (including expenses) relate to the audit of the entity’s financial statements and are shown inclusive of VAT.

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

Employees	Total 2020 €	Total 2019 €
(a) Staff costs were as follows:		
Wages and salaries	1,126,803	1,089,392
Social insurance costs	131,493	119,646
Other employee benefit costs	26,431	31,135
Other retirement benefit costs	33,541	33,281
Total	1,318,268	1,273,454

Plan International Ireland has a defined contribution pension scheme, which matches employee contributions up to a maximum of between 5% and 9% of pensionable salary.

Other employee benefit costs include the cost of health insurance to employees.

No staff costs have been capitalised during the year (2019: nil).

(b) Staff numbers	2020 Number	2019 Number
The average number of employees during the financial year, analysed by activity was as follows:		
Programmes	14	13
Public Engagement	5	4
Finance, ICT, and HR	4	4
CEO	1	1
Total employees	24	22

NOTES TO THE FINANCIAL STATEMENTS

(c) Salary range	2019 Number	2018 Number
Salary banding for all employees earing over €60,000		
€60,000 to €70,000	3	3
€70,001 to €80,000	—	—
€80,001 to €90,000	—	—
€90,001 to €100,000	1	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 HR and Remuneration Committee. The CEO salary is €99,500 (2019: €99,500).

Directors

Directors received no remuneration (2019: €nil) or expenses (2019: €nil) during the reporting period. There were no loans advanced to directors during the year and no loans outstanding at 30 June 2020 (2019: €nil).

Key management compensation

Key management are defined as the senior management team, details of which can be found on page 40. The compensation paid or payable to key management for employee services is shown below:

	2020 €	2019 €
Wages and salaries	405,332	403,792
Social insurance costs	45,068	44,469
Other employee benefit costs	6,027	8,101
Other retirement benefit costs	12,530	13,195

NOTES TO THE FINANCIAL STATEMENTS

12. Fixed assets

Cost	Website and software €	Computer equipment €	Fixtures and fittings €	Leasehold improvement €	Total €
At beginning of year	46,311	85,632	7,525	43,097	182,565
Additions in year	8,487	7,588	1,956	3,000	21,031
Disposals in year	—	—	—	—	—
At the end of year	54,798	93,220	9,481	46,097	203,596

Depreciation

At beginning of year	46,311	66,205	5,794	7,918	126,228
Depreciation charge for year	2,829	11,744	941	4,310	19,824
Depreciations on disposals for year	—	—	—	—	—
At the end of year	49,140	77,949	6,735	12,228	146,052

Net book value

At 30 June 2020	5,658	15,271	2,746	33,869	57,544
At 30 June 2019	—	19,427	1,731	35,179	56,337

All fixed assets have been purchased using unrestricted funds.

13. Debtors

Debtors	Total 2020 €	Total 2019 €
Accrued income	557,560	399,726
Prepayments	29,410	20,039
Other debtors	7,351	31,507
Total	594,321	451,272

All amounts included within debtors fall due within one year. The receivable balance is unsecured, interest-free and repayable on demand. Accrued income relates to amounts due from governments other co-funders. Other Debtors includes an amount of €1,138 to be charged to Plan International Germany.

NOTES TO THE FINANCIAL STATEMENTS

14. Creditors

Creditors: amounts falling due within one year	Total 2020 €	Total 2019 €
Trade creditors	73,286	57,167
Tax and social insurance	42,647	46,134
Accruals	61,241	63,875
Other creditors	418,188	12,599
Deferred income	50,211	43,036
Total	645,573	222,811

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. Other Creditors includes an amount of €400,511 owed to Plan International Inc. and €10,080 to Fundacion Plan International España. Deferred income relates to child sponsorship income paid in advance by sponsors.

15. Cash at bank and in hand

	Total 2020 €	Total 2019 €
Bank and cash – restricted	4,353,371	4,926,653
Bank and cash – unrestricted	1,464,009	1,054,714
Total	5,817,380	5,981,367

All funds are held with banks that have a satisfactory credit rating as approved by the Board. Restricted Bank and Cash relates to funds received which are earmarked for ongoing project commitments.

16. Restricted funds

Restricted funds	Opening restricted funds €	Restricted income €	Restricted expenditure €	Transfer between funds €	Closing restricted funds €
Irish Aid	723,298	3,431,517	(3,853,987)	1,855	302,683
European Union	4,021,068	3,676,556	(4,086,370)	1,059	3,612,313
ECHO	403,700	2,403,487	(2,114,705)	4,201	696,683
Institutional grants	(598)	2,367,058	(2,368,224)	—	(1,764)
Other donations	178,911	197,361	(526,726)	293,186	142,732
Donated commodities	—	1,191,055	(1,191,055)	—	—
	5,326,379	13,267,034	(14,141,067)	300,301	4,752,647

Transfer between funds primarily relates to the use of unrestricted income or company reserves to cover co-financing requirements on grants from government and other co-funders.

NOTES TO THE FINANCIAL STATEMENTS

17. Net cash flow from operating activities

Net cash flow from operating activities	2020 €	2019 €
Net (expenditure)/income for the reporting period	(442,493)	3,807,240
Adjustments for:		
Depreciation	19,824	19,795
Interest receivable	(91)	(91)
(Increase)/decrease in debtors	(143,049)	859,096
Increase in creditors	422,762	59,392
Net cash (outflow)/inflow from operating activities	(143,047)	4,745,432

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 2020 represents contributions payable to the fund and this amounted to €33,541 (2019: €33,281). The fund was in credit of €400 as at 30 June 2020 (2019: €1,446).

19. Related party transactions

Plan International Inc.

Plan International Ireland is a member of Plan International Inc. as set out on page 41. During the year Plan International Ireland transferred cash totalling €12,241,286 (2019: €12,342,181) directly to Plan International Inc. and other Plan International entities to undertake international development programme activities in overseas countries.

Plan International Ireland does not have a controlling interest in Plan International Inc. and therefore has not disclosed detailed transactions between the two entities.

Irish Emergency Alliance Company Limited by Guarantee

Plan International Ireland is a founding member of the Irish Emergency Alliance CLG (IEA) and Plan International Ireland's Chief Executive is a director of the IEA. In the year, Plan International Ireland made a membership donation of €12,500 (2019: €7,000) to the IEA. As at 30 June 2020, the IEA owed Plan International Ireland €nil (2019: €28,035).

20. Operating leases

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

Payments due:	2020 €	Total 2019 €
Not later than one year	51,602	51,602
Later than one year and not later than five years	47,051	98,653
Later than five years	—	—

21. Subsequent events

There have been no significant events affecting the organisation, with the exception of the ongoing impact of COVID. The Board continue to monitor the impact of COVID. There have been no significant new restrictions arising post year end as a result of COVID which are expected to have a significant impact on the organisation.

21. Approval of financial statements

The directors approved the financial statements on 21st October 2020.

Fadi, 7, Cameroon
Credit: Plan International



Plan International Ireland
11 Harrington Street
Dublin 8
D08 EK7D
1800 829 829
www.plan.ie

