PLAN INTERNATIONAL

# ANNUAL REPORT AND FINANCIAL STATEMENTS

## FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

Cover photo: Daniya, a sponsored child, draws picture at her home in Siem Reap

**Credit:** Plan International/Hartmut Schwarzbach/argus.

**This page:** Zalissa (14) recently joined a refurbished school by Plan International in Burkina Faso.

**Credit:** Plan International

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# A MESSAGE FROM THE CHAIR

**Conor Faughnan**
Chairperson

## 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, often in the most challenging circumstances.

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, often in the most challenging circumstances.

Our fundamental goal is to tackle the root causes of child poverty in all our work and create a better world for children. This underpins everything that we do at the local, national and international level. As the COVID pandemic deepened around the world our work became more critical than ever.

The global education challenges have been exacerbated by COVID pandemic, and UNICEF report that 800 million children are still not fully back in school. Millions of girls may never return and those living in conflict-affected areas are more likely to be out of school.

As societies emerged from lockdowns and schools reopened the barriers to girls returning to education are far higher than for boys. Sadly, we witnessed increased child marriage, adolescent pregnancy, FGM, and violence against women and girls during lockdowns. It is feared that 20 million girls are at risk of never returning to school and we cannot accept this. Quality education will be a core element of the global pandemic recovery. Girls and their communities must not be left behind.

This renewed challenge is reflected in our new Strategy, which was developed over the course of last year. Our Strategy 2021-25 aims to 'Stop The Setback'. We will work hard to reverse the losses brought about by the pandemic. We will continue to contribute to the Plan International Global Strategy: 100 Million Reasons, which aims to transform the lives of 100 million girls. We work with vulnerable children especially girls so that they can Learn, Lead, Decide and Thrive and we have added the word 'Survive' to highlight our humanitarian mandate and response.

Our geographic focus will be on West Africa and the Sahel region. Whilst it will be challenging to work in this region it will allow us to stay true to our Plan International Ireland values to work in more vulnerable countries with more vulnerable populations, especially girls and young women.

We are extremely grateful for the solidarity and support of our supporters, child sponsors, Irish Aid and other donors over the past year. Because of them we were able to sustain our operations and do much more besides, at such a critical time for the world's most vulnerable children. We are proud of what we have achieved as an organisation in 2020/21 and we could not have done it without your support.

A lot that was thought strong proved weak in the pandemic, and much that was thought weak proved strong. The last two years have shaken the world but they have not shaken our faith in humanity. Gains that were painstakingly made over many years were in some cases lost very quickly but can be won back quickly if we are determined; if we work with women, girls and their communities.

The team at Plan Ireland have adapted brilliantly. The ability of our teams to adapt and overcome is something that we take forward as we embark on our next four-year organisational plan. We have a renewed mission and a renewed purpose. Helped by our supporters we will work every day to improve the future for the world's most vulnerable children.

# A MESSAGE FROM THE CEO

**Paul O'Brien**
CEO

## As the COVID pandemic continued to disrupt societies across the world during the past year, our focus on ensuring that vulnerable children, girls in particular, can learn, lead, decide and thrive, remained strong.

There were 1.6 billion children out of school at the beginning of the pandemic as lockdowns were implemented, schools were closed, and many people's livelihoods were lost. Thanks to an extraordinary collective effort across all parts of the Plan International Federation, we were able to draw on our expertise in providing assistance and adapt our ongoing programmes and keep them operating to the fullest extent possible. Some 333,717 children accessed education last year through our programmes.

Many countries where we operate were simultaneously grappling with COVID, conflict, climate change and food insecurity. With support from our donors and the public, we were able to respond to emergencies such as the Ethiopia Tigray conflict, the Ebola outbreaks in Guinea and Sierra Leone, and we helped refugee children in Cameroon access education.

We are founding members of the Irish Emergency Alliance (IEA) which was launched in September 2020 along with five other Irish humanitarian agencies (now seven members since January 2021). By joining forces to fundraise in Ireland in times of emergencies, the IEA can reach even more people and save more lives by working collaboratively and pooling our resources.

Our public engagement team and our Youth Advisory Panel (YAP) worked to raise awareness and drive positive change on issues facing girls and young women in Ireland and overseas, particularly the effects of lockdowns due to the COVID pandemic.

We launched our 'Free to Be Online' campaign on International Day of the Girl which revealed the shocking levels of online harassment or abuse faced by young women.

We are wholly committed to accountability and transparency, which is reflected in our compliance with the Charities Institute Ireland 'Triple Lock' and the Charity Regulator's Governance Code. We were once again acknowledged by the Great Place to Work as one of Ireland's Best Workplaces in 2021. It has not been possible for our staff to conduct monitoring visits to our programmes across Africa and Asia during the year because of COVID restrictions. However, they have continued to support our National Staff in our Programme Countries to deliver those programmes and we have increased our monitoring and verification to ensure our accountability.

As our Chair notes in his foreword, we have updated our organisational Strategy for 2021-25 considering the profound impact that the pandemic is having on health, livelihoods, global politics as well as climate change and other systemic barriers to gender equality. The Strategy reaffirms our commitment to working with vulnerable populations, especially girls and young women, so that they can Learn, Lead, Decide, Survive and Thrive.

May I take this opportunity to thank our dedicated supporters, donors, members, board and staff. Your work makes our work possible.

# 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 36,560 organisations in 75 countries, reaching 27 million girls and 24 million 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. 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.**

Plan International work with some of the most marginalised ethnic groups in Vietnam to provide quality and inclusive education.

**Credit:** Plan International

# OUR FOCUS

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

# OUR CORE VALUES

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

# 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. A full list of Board Directors can be found on page 42.

An external review of the Board was undertaken in late 2019, and a number of recommendations were identified, including succession planning and board dynamics. These recommendations are due for completion by early 2022.

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:**

**1. The Programme Committee which monitors the quality of Plan International Ireland's programme work;**

**2. The Marketing and Fundraising Committee which monitors marketing and fundraising performance;**

**3. The Finance Committee which reviews the organisation's financial statements and annual budget, assesses internal financial control systems and monitors risk management processes, and;**

**4. The HR & Remuneration Committee which devises and recommends to the Board remuneration policy for all Plan International Ireland staff.**

In June 2021, the Board approved a new four-year strategic plan (2021 to 2025). 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.

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 new Charities Governance Code, and reported its compliance with the Code in April 2021.

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.

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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.

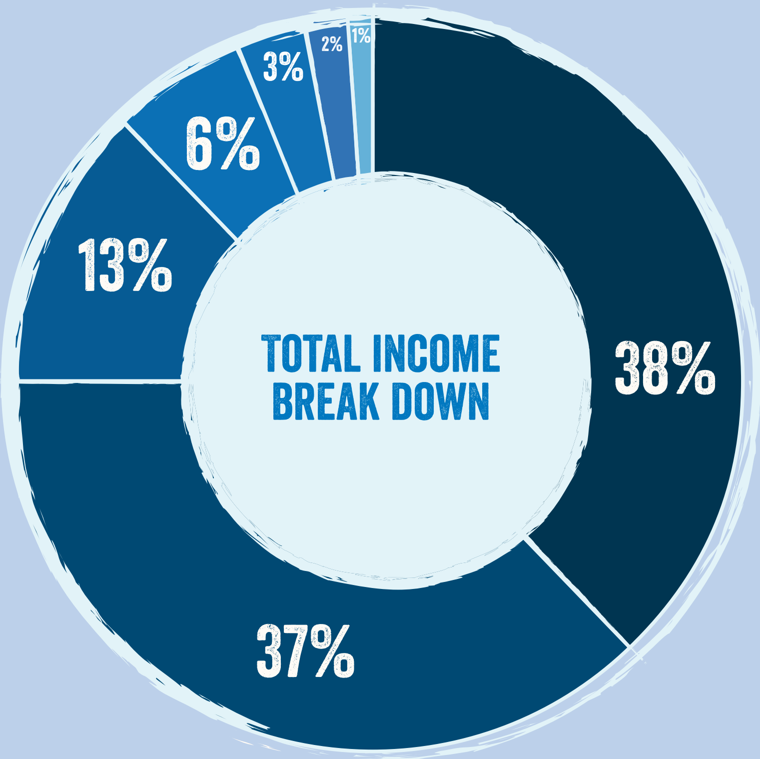
While the impact of COVID on FY21 were minimal, the Board and Management team continue to monitor and input into new risks as they may arise throughout FY22 and beyond.

NGO CODE OF CORPORATE GOVERNANCE

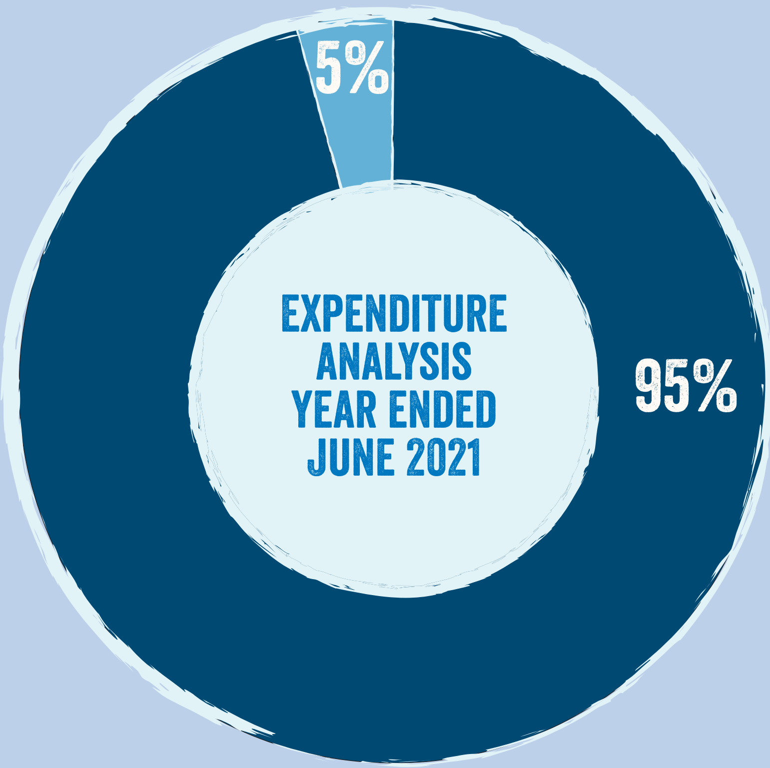
CODE OF CONDUCT ON IMAGES & MESSAGES

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

# INCOME & EXPENDITURE 2021




38% Other Institutional Funding
37% Irish Government
13% Committed giving
6% ECHO
3% Revenue and Commissioners
2% Corporates, major donors and trusts
1% Public appeals and donations




95% Charitable activities
5% Raising funds

## FOR EVERY €1 RAISED, 95 CENT WAS SPENT ON CHARITABLE ACTIVITIES.

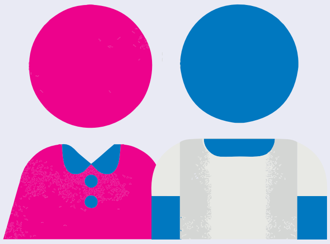
Zalissa in Burkina Faso, learning at a school refurbished by Plan International

**Credit:** Plan International

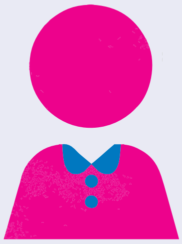
# OUR IMPACT ACROSS THE GLOBE

## ACTIVE IN 75 COUNTRIES

## 1.2 MILLION
SPONSORED CHILDREN WORLDWIDE



## OVER 50 MILLION
CHILDREN BENEFITTED FROM OUR WORK



## 5.5 MILLION GIRLS
WITH IMPROVED SEXUAL AND REPRODUCTIVE HEALTH

## 6.1 MILLION
girls with better access to education

## 54
countries have child protection in emergencies programmes

## 36,567
organisations partnered with

# OUR IMPACT IN IRELAND

**4630** CHILDREN SPONSORED BY SPONSORS IN IRELAND

**TOP 5**
countries where sponsored children live: Nepal, Burkina Faso, India, Mali, Senegal

**333,717**
children received quality education (increase of 46% since 2020)

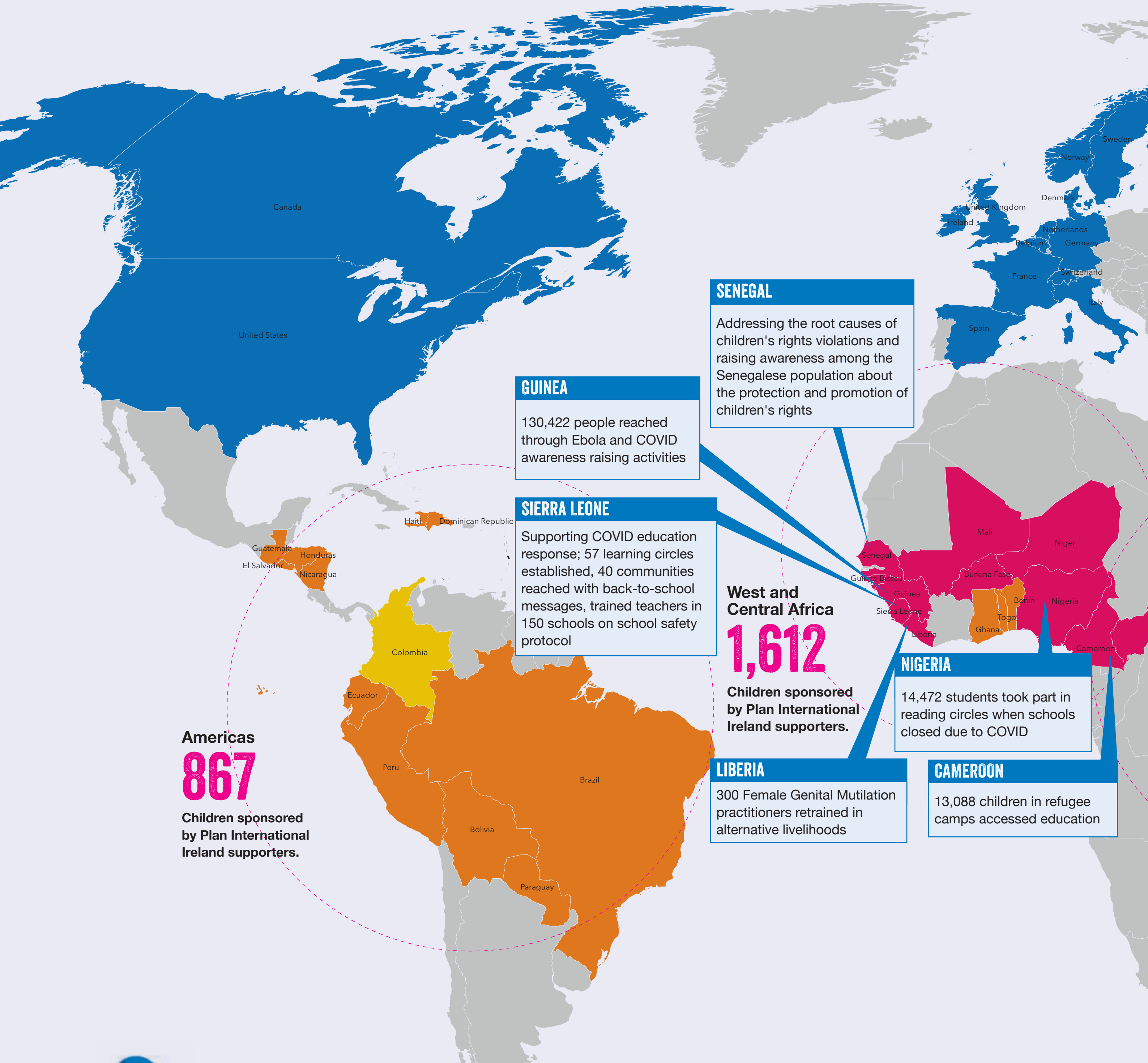
**232,961**
children in emergencies accessed education (increase of 147% since 2020)

**13,896**
people involved in village savings and loans associations

**105,511**
girls protected from harmful practices and violence

**17**
emergencies responded to

# OUR GLOBAL NETWORK




## SENEGAL

Addressing the root causes of children's rights violations and raising awareness among the Senegalese population about the protection and promotion of children's rights

## GUINEA

130,422 people reached through Ebola and COVID awareness raising activities

## SIERRA LEONE

Supporting COVID education response; 57 learning circles established, 40 communities reached with back-to-school messages, trained teachers in 150 schools on school safety protocol

**West and Central Africa**

**1,612**

**Children sponsored by Plan International Ireland supporters.**

## NIGERIA

14,472 students took part in reading circles when schools closed due to COVID

## LIBERIA

300 Female Genital Mutilation practitioners retrained in alternative livelihoods

## CAMEROON

13,088 children in refugee camps accessed education

**Americas**

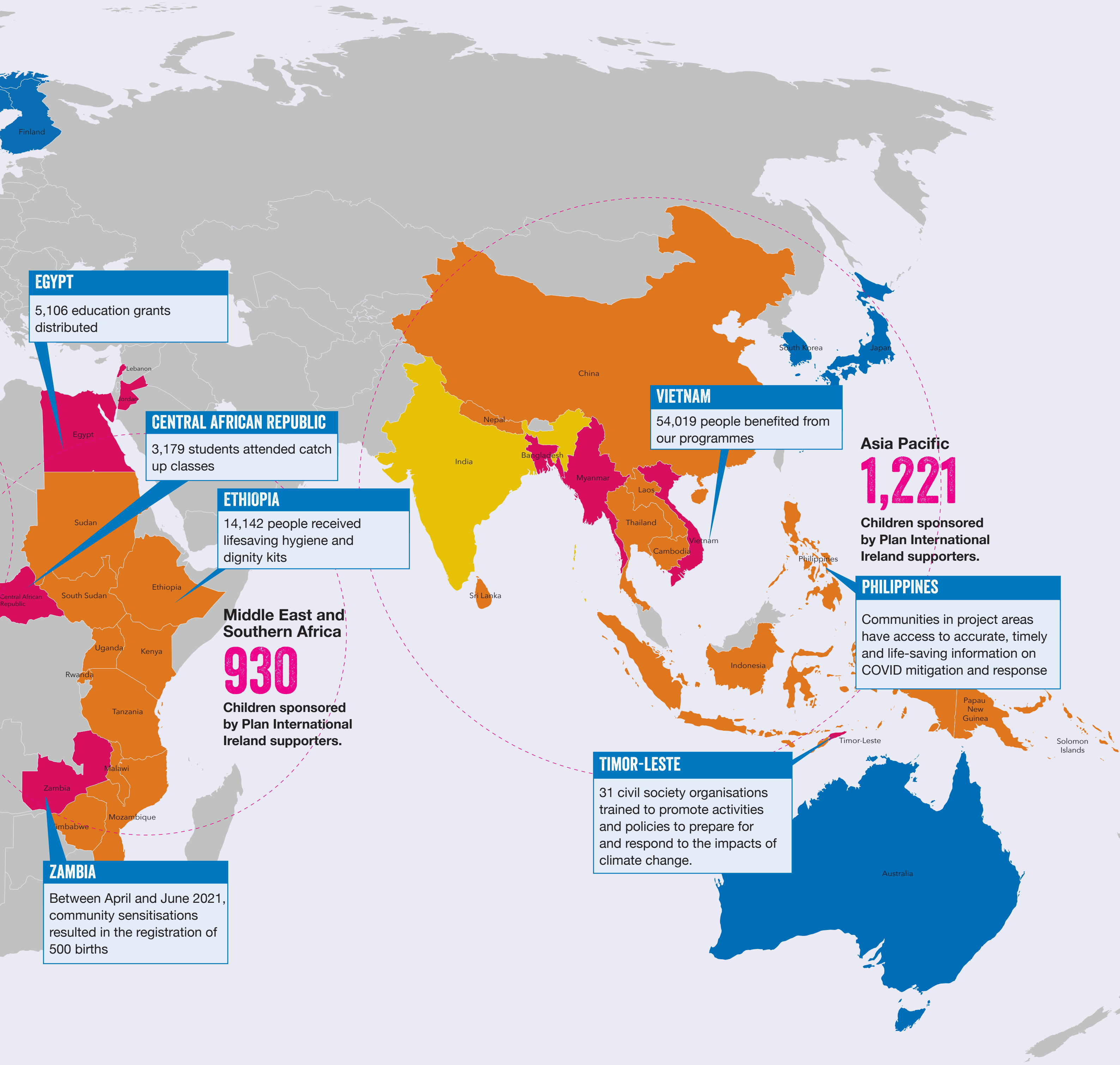
**867**

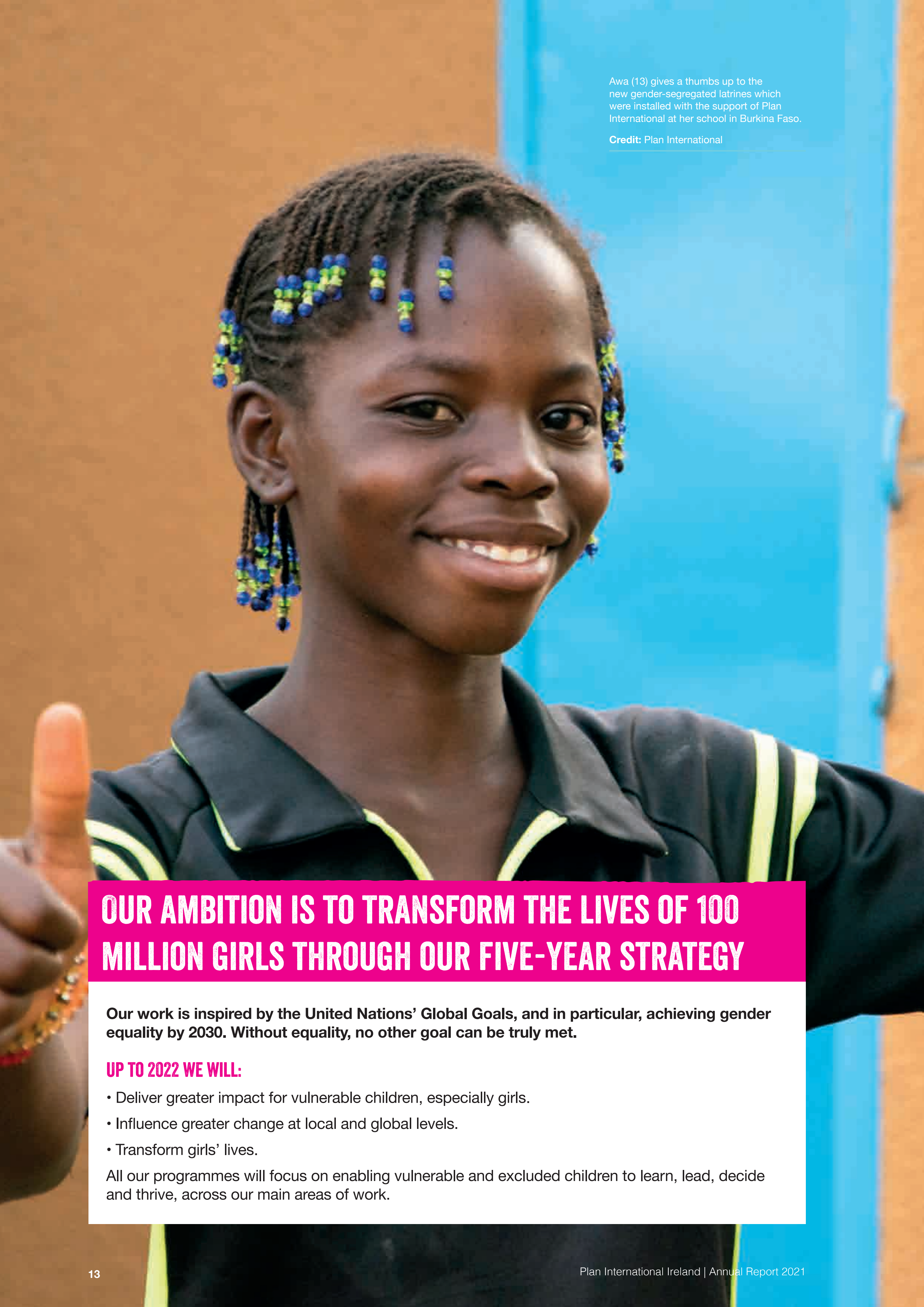
**Children sponsored by Plan International Ireland supporters.**

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

# WHERE WE WORK

Plan International Ireland has a big impact through our funded programmes across the world. Below are some highlights from the programmes that we fund over the past year that show our reach and impact.





Awa (13) gives a thumbs up to the new gender-segregated latrines which were installed with the support of Plan International at her school in Burkina Faso.

**Credit:** Plan International

# OUR AMBITION IS TO TRANSFORM THE LIVES OF 100 MILLION GIRLS THROUGH OUR FIVE-YEAR STRATEGY

**Our work is inspired by the United Nations' Global Goals, and in particular, achieving gender equality by 2030. Without equality, no other goal can be truly met.**

## UP TO 2022 WE WILL:

- Deliver greater impact for vulnerable children, especially girls.
- Influence greater change at local and global levels.
- Transform girls' lives.

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

# PLAN INTERNATIONAL IRELAND STRATEGY

We are part of the Plan International Federation, yet we are an independent entity that is responsible and accountable to deliver our own separate Strategy. Our Strategic Plan ran from 2016-2020 and committed the organisation to making progress on four main strategic priorities.

Some of our main achievements in 2020/21 in relation to each goal are detailed below. Overall, despite the challenging context, we believe that we made good progress towards delivering the final year targets during 2020, and the overall four year objectives of the plan were broadly achieved.

## Our new strategy 2021-25

Over the course of the past year we have developed a new four year Strategy to guide our work until 2025. The Strategy seeks to respond to the impact of the COVID pandemic in the countries where we implement programmes. We will continue to support our Global Strategy with the increased emphasis on humanitarian response; Girls Learn, Lead, Decide, Survive and Thrive.

## OUR STRATEGIC PRIORITIES

- INVEST IN PROGRAMME QUALITY
- STRENGTHEN OUR VOICE
- GROW OUR RESOURCES
- BUILD STRATEGIC ALLIANCES


In Nigeria, we are distributing school kits to enable more children to go to school.

**Credit:** Plan International

| PRIORITY | OUR FIVE-YEAR GOALS (and related performance indicators) | SOME OF WHAT WE DID IN 2021 |
|---|---|---|
| **Strategic Priority 1:**<br>**INVEST IN PROGRAMME QUALITY** | 225,000 children participating in our education programmes annually by 2020. 166,000 girls protected from harmful practices such as female genital mutilation and early marriage. We will be a leading partner within Plan International for education an emergency response. | Some 333,717 children participated in our education programmes.<br><br>232,961 children received education in an emergency.<br><br>105,511 girls provided with increased protection from harmful practices and violence.<br><br>We responded to 17 emergencies in 14 countries. |
| **Strategic Priority 2:**<br>**STRENGTHEN OUR VOICE** | We will build public interest in our core issues of Gender Equality and Quality Education, and measure our impact communicating these issues. | Ran media campaigns for '#FreeToBeOnline' and 'We Need to Talk. Period.' engaging our Youth Advisory Panel and Ambassadors as advocates and spokespeople.<br><br>Launched the Irish Emergency Alliance in September 2021 to raise public support for humanitarian emergencies. |
| **Strategic Priority 3:**<br>**GROW OUR RESOURCES** | Achieve a turnover of €11.8 million to support the delivery of our vision and purpose as is investment in our systems and structures. | We achieved a turnover of €10.7m, slightly behind strategic targets.<br><br>We undertook a review of our Public Engagement team, and implemented a new departmental structure late in FY21. We are confident this new structure will help us achieve our next strategic targets to 2025. |
| **Strategic Priority 4:**<br>**BUILD STRATEGIC ALLIANCES** | Collaborate with other Plan National Organisations in relation to our programming and income generation and try to bring it to scale.<br><br>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.<br><br>Continued our engagement across the Plan International federation; our CEO is the Chair the Plan European Office; our Head of Programmes is Chair of National Offices Programme Directors. |

# KEY PRIORITY 1: INVEST IN PROGRAMME QUALITY

**Inclusive and quality education is a key strategic focus for Plan International Ireland and is central to both our development work and response to emergencies. Plan International Ireland has a framework agreement with Irish Aid that supports education programmes across eight countries. Our Inclusive, Quality and Participative Education Programme (EQuIP) funded by Irish Aid runs in Burkina Faso, Guinea, Guinea Bissau and Mali, supporting access to Early Childhood Care and Development (ECCD), primary school and Accelerated Education Programmes (AEPs). Our Irish Aid funded Humanitarian Programme Plan supports education in emergency contexts in Cameroon, Central African Republic (CAR), Niger and Jordan.**

**"EQuIP focuses on ensuring that the most marginalised children and young people have access to education and vocational training, especially girls and children and young people with disabilities," explains Abdou Savadogo, EQuIP project coordinator.**

Fleix and Savadogo. Plan International's 'Education: Quality, Inclusion, Participation' (EQuIP) project has been ongoing in Burkina Faso since 2012 with the financial support of the Irish government. The project implements grassroots initiatives that increase the quality of learning and works with schools and training centres to make them more inclusive for girls, as well as for children and young people with disabilities.

**Credit:** Plan International

# LEARN

## Below are some examples of our work and achievements last year:

In **Burkina Faso**, a radio programme was broadcasted to educate households about positive and gender-sensitive parenting practices that promoted the better treatment of girls and boys at home, especially during COVID lockdowns.

**In Guinea**, the programme has promoted the need for the inclusion of children with disabilities and there is now a Strategy for Inclusion in the government's 10-year National Education Plan. 2,448 children were enrolled in pre-primary education and support was given to 400 children to transition to primary school.

**In Guinea Bissau**, following successful advocacy, the Ministry of Education (MoE) introduced a Strategy on Accelerated Education and despite the disruptions of COVID, 18 schools implemented AEPs, benefitting 346 students.

**In Mali**, using sport as a means of including children with disabilities in education has been supported through the rollout of 'Plan2Inclusivize', a training and resource package developed with assistance from Irish Aid. The MoE has now developed a module on sport for inclusion in the teacher training curriculum.

## Plan International continued to provide education for children affected and displaced by conflict in rural, urban and camp settings. Highlights include:

**In Cameroon,** we provided accelerated education for out-of-school children for 13,174 children.

**In Niger,** remedial classes for students were provided amidst COVID closures for 2,619 children.

**In CAR,** a total of 5,615 students were enrolled in education activities, and enrolment increased by 503% from the school year before COVID closures, across all educational levels.

**In Jordan**, volunteers were trained to incorporate ECCD services in centres focused on reversing malnutrition, in response to communal needs during COVID. All volunteers and staff participated in training to combat malnutrition.

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

### ACROSS FOUR COUNTRIES

**90,965 children attended primary school through EQuIP**

**13,896 members of the community engaged in Village Savings and Loans Association**

**17,398 children attended primary school in an emergency context**

**610 parents, teachers and education personnel were trained to address the care and protection needs of children in an emergency**

## QUALITY EDUCATION FOR REFUGEES

Our Irish Aid funded HPP EQuIP project in Niger contributes to the promotion of quality educational opportunities for young children aged 9-12 years old in the Diffa region through the ECCD centres.

Idrissa (pictured right) is an 11-year old refugee from Maiduguri, Nigeria, who has been taking bridge classes. He and his family had to relocate to the outskirts of Dubai in the Diffa district, to escape attacks from armed groups. Idrissa was able to go back to school and continue his fifth grade studies with other children from his neighbourhood. The funding from Irish Aid allowed Idrissa the chance to return to school, something he thought might never be possible after leaving his home.

As part of our emergency COVID response in Sierra Leone, Isatu received a dignity kit to ensure she could still manage her period.

**Credit:** Plan International

European Union

**As part of the Global Strategy, under the LEAD pillar, Plan International Ireland supports the empowerment of young people through strengthening their ability to influence decisions that affect their lives. With funding from the European Union, Plan International Ireland is working in Timor-Leste to build the capacity of Civil Society Organisations (CSOs) to raise awareness and promote initiatives addressing climate change and their impact on sustainable development.**

# LEAD

## Mobilising civil society to adapt to climate change

Timor-Leste features among the most climate-vulnerable countries in the world. Already prone to extreme weather and environmental disasters, Timor-Leste's climate vulnerability is heightened by high poverty rates, dependence on climate-sensitive livelihoods, environmental degradation, coupled with limited institutional capacity, technology, and infrastructure.

There is an urgent need to improve the capacity of communities, government, and local development actors to build a climate resilient future.

Funded by the European Union, we are working with CSOs to promote activities and policies that are gender-sensitive and socially inclusive in preparation for and in response to the impacts of climate change, and have collaborated with 26 CSOs in 12 of the 13 municipalities in Timor-Leste. Participants' basic **knowledge on disaster risk reduction and climate change adaption (CCA) has increased from 13% to 88% this year.**

Due to COVID restrictions, we had to adapt some planned activities. We carried out awareness-raising campaigns on COVID prevention measures in communities through local radio, and distributed masks and hygiene kits to five schools to prevent the spread of COVID.

Climate-related disasters often disproportionately impact children, yet children are often excluded from the decision making. We worked with the Ministry of Education to support the integration of environmental issues into school curriculum so that children are aware of and have a voice regarding climate change issues.

Moreover, climate change can have a disproportionate effect on women and girls, leading to increased vulnerability. Ensuring that all CCA interventions are gender-sensitive and socially inclusive is vital for their success and sustainability, as well as the avoiding the possibility of interventions reinforcing pre-existing inequalities.

Prior to the project, no CSOs had specifically mentioned gender-sensitive nor socially inclusive measures in their strategies. Now, 26 CSOs have strategies that are considerate of gender and inclusion.

**Below are some examples of achievements last year:**

- **31 CSOs trained and participating in government discussions to develop policies on CCA**
- **17 Village Disaster and Climate Management Councils established**
- **522 community members trained on CCA and disaster risk reduction methods**
- **26 CSOs trained on gender-sensitive and socially inclusive CCA interventions**

## ADAPTING ACTIVITIES TO COVID

In September 2020, Plan International and our partner, RAEBIA, launched COVID prevention activities in Aileu municipality. The EU Ambassador to Timor Leste, HE Mr. Andrew Jacobs, was present at the launch. Hygiene supplies were distributed to schools in Remexiu, and we have been encouraging all community members, especially children, to continue healthy and preventative practices to prevent the spread of COVID, so that they can get back to education as soon as possible, through tools such as audiovisual drama and via radio programmes.

We're providing FGM practitioners with training in alternative livelihoods such as climate smart agriculture so that they cease to continue the practice.

**Credit:** Plan International

## NOW I KNOW – LOFA SAFE HOME

The Lofa County Safe Home was created to provide medical and psychosocial support to survivors of GBV. Lofa County has a particularly high rate of SGBV and abuse.

Kumassa, aged 16 years old, was frequently abused by her step-father and consequently sought refuge in the Safe home.

"There are many girls who are survivors like me who are not speaking out about what is happening to them. Not because they are afraid, but because they don't know their rights. The Safe Home has helped me to know my rights, now I am teaching other girls about their rights and how to speak out and why they should come out boldly and report those who do harm to them."

Kumassa has been raising awareness of girls' rights in her community. She has since been reunited and reintegrated with her family and community and has returned to school. She continues to lead initiatives raising awareness of girls' rights at her school.

# DECIDE

## Plan International works with women and girls to support them to have greater control of their lives and eliminate harmful practices.

In Liberia, rates of sexual and gender-based violence (SGBV), Female Genital Mutilation (FGM), child marriage and teenage pregnancy are all high. In contrast, access to sexual and reproductive health information and services are low. With support from UN Women and United Nations Population Fund (UNFPA), Plan International is working to combat SGBV and provide access to essential services.

In partnership with UN Women, as part of the ‘Spotlight Initiative’, we are working to provide FGM practitioners, also known as “Zoes”, with access to alternative means of generating income. We’re working to reduce FGM through empowering practitioners to become agents of change towards improving the lives of young women and girls.

In the past year we have trained 300 FGM practitioners in a variety of alternative livelihood skills, such as business development, literacy skills, climate-smart agriculture, and Village Savings and Loans groups. 95% are no longer practicing FGM now that they have alternative livelihoods.

## Helping girls realise their rights

In collaboration with the Liberian government, we are working to advance gender equality and empower women and girls to exercise their reproductive rights. The project prevents and responds to SGBV, through community participation, engaging men and boys, and communicating the need for change through mass media campaigns.

Through ensuring essential service provision, we are increasing national capacity to address SGBV. Plan International has offered support services to 27 facilities, which include One-Stop Centres, accessed by 529 people, and integrated health facilities which were accessed by 1,825 survivors, along with safe homes, peace huts and social coping spaces.

These facilities provide survivors with safe spaces and access to SGBV services, including medical treatment, psychosocial counselling, as well as access to justice and dignity kits. From January to June 2021, the 4 Safe Homes supported 44 SGBV survivors. Survivors were provided shelter, clothing, dental care, three daily meals, medical treatment, psychosocial counselling, and recreational activities.

Through the generous support (€14,166) from the Bank of Ireland Staff Charitable Fund, solar power was installed in safe homes across four counties. The installation of the solar panels has provided an electricity supply for survivors in the homes to carry out their educational and recreational activities, providing literal as well as metaphorical light in the darkness.

**Below are some examples of achievements last year:**

**300 targeted FGM practitioners retrained in alternative livelihoods**

**529 survivors accessed the One-Stop Centres.**

**1,825 survivors accessed SRH/SGBV services.**

**30 people were reunified to their communities and families after receiving care.**


We adapted our programmes in light of the COVID pandemic. Community youth volunteers conducted door-to-door visits with prevention information to help keep them safe. Handwashing and hygiene materials were distributed to the most vulnerable families.

**Credit:** Plan International

# THRIVE

## UNDER THE PILLAR OF 'THRIVE', PLAN INTERNATIONAL IRELAND IS WORKING IN SENEGAL TO FURTHER CHILDREN'S RIGHTS AND MOBILISE PEOPLE TO ENSURE CHILD PROTECTION AT ALL LEVELS OF SOCIETY. AS A RESULT OF COVID LOCKDOWNS, MANY OF THE ACTIVITIES PLANNED HAD TO BE ADAPTED.

We adapted our programmes to spread awareness of how to prevent the spread of COVID and also the consequences of lockdowns on children, particularly girls, such as gender-based violence (GBV). We trained 4 Community Mobilisers and 99 youth leaders (45 girls) with the information to educate others about COVID.

Alongside awareness raising initiatives on COVID protection and prevention measures, messages on the protection and safeguarding of children were also distributed. These messages reminded girls, young women, and their families of the necessity for more effective protection against GBV and as well as highlighted the mechanisms for reporting and referring suspected cases.

Hygiene and disinfection equipment were supplied to local communities. This involved providing handwashing points in the community, particularly where street children typically gather, as well as the provision of soap, hand sanitiser, gloves, masks, and dignity kits to girls facing risks.

We developed a partnership with local media to deliver information on COVID. This emphasised prevention, combating misinformation about the virus, and the link between COVID and issues of GBV.

To reach young people with our campaigns we utilised social media to mobilise youth as agents of change. Young people were trained in child-rights and used this training to engage with others through dedicated WhatsApp and Facebook groups aimed at awareness promotion.

We provided further support to men and boys to act as agents of change in the fight against practices that expose women and girls to the risk of COVID. An example of this mobilisation is girls being overwhelmed with domestic responsibilities, which forces them to neglect their education.

## CASH AND VOUCHER ASSISTANCE FOR ADOLESCENTS IN CRISIS INITIATIVE

Plan International in partnership with the Women's Refugee Commission (WRC), undertook the "Cash and Voucher Assistance for Adolescents in Crisis" initiative. The aim was to effectively achieve protection, education and well-being outcomes for crisis-affected adolescent girls and boys.

As a key part of this research, the WRC conducted an assessment of Plan International "Tawasol: Learning for Coexistence" project in Egypt, funded by ECHO and Plan International Ireland. This initiative was taken to understand the perceived strengths and weaknesses such as challenges and successes faced during project implementation, risks and benefits of beneficiaries, and necessary guidelines for continued capacity building.

The research concluded that cash transfers directly to families provided them with the flexibility to meet a variety of education-related expenses that could otherwise be a barrier to school accessibility and retention for adolescent boys and girls, resulting in improved education outcomes.

---

**Below are some examples of achievements last year:**

**1,276 people were informed on the causes and consequences of child marriage, and domestic responsibilities of girls and children living on the street.**

**14 community leaders and 99 young leaders were trained on COVID information and prevention.**

**109 young people trained on child protection and the production of social media content to inform others.**

**14 intergenerational dialogues were organised with 537 people**

**Many of the countries where we operate are increasingly fragile and challenging to work in. Along with the challenges of insecurity, Plan International has also responded to the COVID crisis in countries that are susceptible to frequent natural disasters and outbreaks of conflict, disasters that jeopardise the homes and livelihoods of already vulnerable people. While Plan International's humanitarian work primarily focuses on education and child protection in emergencies, we also provide the basic necessities during an emergency. In the last year we responded to 17 emergencies in 14 countries.**

Sirri (12) has been out of school as a result of conflict in Cameroon. We're working to provide those children with access to education so they do not fall behind.

**Credit:** Plan International

Co-funded by the European Union

# EMERGENCY RESPONSE

With the funding from the European Commission's Humanitarian Office (ECHO), Plan International Ireland completed three significant programmes in 2021, providing education to conflict-affected children and refugees in Egypt, Cameroon and the Central African Republic (CAR). The context in each country is very different, but the children being supported in the projects have been affected and displaced by growing conflict in Syria, forcing them to flee to Egypt; in Cameroon where the Boko Haram conflict has spilled over into the north of the country; or in CAR where the conflict has been rife for almost a decade.

**Below are some examples of achievements last year:**

**In Cameroon, 508 children attended catch up classes**

**In Egypt, 753 Syrian and Egyptian households received cash grants that supported their basic needs**

**In Egypt, 483 parents participated in 48 parenting circles, allowing them to support their children more effectively during COVID lockdowns**

**In CAR, 3,179 students (1623 girls, 1623 boys), enrolled and attended bridging classes to catch up on missed education**

In **CAR**, poverty and lack of accommodation are among the barriers to children accessing education. The project worked on getting children who had fallen out of school within 12 villages located in Kaga Bandoro back into the education system. We implemented 30 bridging classes that enrolled 3,179 students (1623 girls, 1623 boys), providing safe and quality learning opportunities for children out of school.

The Far North region of **Cameroon** saw 192 schools close in 2014 due to the conflict and 58 remain closed. The lack of quality education, violence and displacement have led to a significant number of children being out of school. The project successfully reached 13,088 children through the creation of Accelerated Education Program Centres and Temporary Learning Spaces. Necessary teaching materials and equipment were provided for the centres, and educators were trained on teaching, classroom management and psycho-social support. Children were able to reintegrate to formal schools after completion of the classes.

In **Egypt** the project was completed in April 2021 after 2.5 years. The project has improved access to quality education, as well as increased child protection in learning environments for Syrian refugee and Egyptian children enrolled in Syrian Learning Centres and public schools.

The key project achievements saw **5,106 education grants** distributed to Syrian and Egyptian children, along with **3,000 back-to-school kits, and 8 public schools were renovated.**

## Removing barriers to education

Goody (15) (pictured above) and her family were forced to flee Syria due to the conflict to Egypt. Goody joined one of the Syrian Learning Centres for boys and girls who were out of school, and her parents received cash grants to go towards rent, food, and clothing. Goody's favourite experience was making new friends during the activities, which impacted her in a very positive way, through team building in the Afloutan and Peace Clubs. She plans to join secondary school for her next academic year and said she feels grateful to be a part of a supportive project that assisted her to reach her dreams of entering university.

In Tigray, we are providing live-saving treatments for acute cases of malnutrition among children under five years of age, and pregnant and breastfeeding women.

**Credit:** Plan International

# EMERGENCY RESPONSE

In 2020/21, through the Irish Aid Emergency Response Funding Scheme (ERFS), we supported seven countries in responding to the COVID pandemic: Burkina Faso, Bangladesh, Cameroon, Egypt, Niger, Nigeria, and Sierra Leone. We distributed cash grants and non-food items such as hygiene kits, to families in quarantine, as well as donations of medical equipment for health centres. We also carried out awareness raising campaigns on how to prevent the spread of the virus through media campaigns, billboards, public consultations, and community stakeholder meetings.

We also used ERFS funding to respond to a range of crises in Guinea, Sierra Leone, Ethiopia (Tigray) and Nepal.

**Below are some examples of achievements last year:**

**In Nepal, in response to the COVID pandemic we supplied medical equipment and protective clothing to health centres and raised awareness of health issues to 5,100 people**

**1,600+ internally displaced households were provided with temporary shelters in Tigray, Ethiopia with the help of Plan International Ethiopia, WASH, UNICEF and Regional Health and Water Bureau**

We provided life-saving support to people who are directly affected by the ongoing **Ethiopia Tigray** conflict. We distributed lifesaving hygiene and dignity kits to the most vulnerable affected households as well as awareness-raising activities on child protection, SRHR and child safeguarding.

Our **Guinea Ebola Response** came into effect when Guinea had confirmed cases of Ebola in N'Zerekore district, close to the epicentre of the 2014-16 West Africa Ebola outbreak. Our response focused on awareness-raising and social-mobilisation, with an effort to limit the spread of the virus alongside COVID. The project also focused on the protection needs of women and children in this multiple health crisis context contributing to Guinea being declared 'Ebola-free' on June 19th, 2021.

Our **Sierra Leone Ebola Response** was an Anticipatory Action as there were no confirmed cases in the country at the time - but a permeable border with Guinea as well as a previous history of transmission between the two countries, meant Sierra Leone was considered particularly vulnerable to the outbreak spreading. We carried out community awareness-raising and social-mobilisation, as well as strengthening and supporting government coordination and early warning systems. No cases of Ebola have been recorded to date, and with Guinea declared 'Ebola-free', Sierra Leone is considered no longer at-risk.

When **Nepal** experienced a second wave of COVID cases we responded by providing basic medical equipment and protective clothing for health centres as well as awareness-raising activities in four rural locations containing significant caseloads.

## Helping displaced families in Tigray survive

With funding from Irish Aid, we distributed water, hygiene and dignity kits along with other basic necessities to support more than 1,600 internally displaced households at May-Weyni secondary school. May-Weyni secondary school is in Mekele, the capital of the Tigray Region, and has been a temporary shelter for internally displaced persons since the time of the outbreak. This temporary centre currently sheltered more than 1,600 internally displaced households.

Irish Aid
Rialtas na hÉireann
Government of Ireland

We are supporting 14,000 school children in 73 schools in Borno state with the provision of school kits. Each kits contains a school bag, water bottle, stationary and notebooks.

**Credit:** Plan International

# EMERGENCY PROGRAMMES

## LAKE CHAD

The north of Nigeria has been engulfed in a conflict for more almost a decade due to the insurgency of Boko Haram, and the fighting has spilled over to neighbouring Cameroon, Niger and Chad. Referred to as the Lake Chad crisis, Plan International Ireland has been responding in Cameroon, Niger and Nigeria to enable thousands of children to continue their interrupted education in some form of normality, despite many of these boys and girls losing their homes, being displaced into temporary camps – sometimes across borders as refugees from the violence. The situation was compounded by the COVID pandemic as restrictions on education were put in place to minimise the risk of infection and the virus spreading.

## ACCELERATED LEARNING CIRCLES IN NIGERIA

With funding from the European Union, as part of the EU Support to Response, Recovery, and Resilience in Borno State: Education Component (2019-2022), Plan International is working to improve education in the conflict affected Borno State in Nigeria before the COVID outbreak.

The pandemic put additional pressure on the project as smaller groups meant more teachers and more classes were needed to provide accelerated education programmes, to provide education to children who had left school or missed significant periods of education due to the conflict.

We responded and adapted by establishing ‘reading circles’ where smaller groups of students could come together with a teacher in outdoor spaces, to learn together, after much consultation with the Nigerian education authorities.

From June to October 2020, 660 reading circles were set up benefitting 14,472 children.

The students were educated about COVID and how to reduce the spread of the virus. Solar powered radios were provided for each group, where they would listen to the broadcast curriculum, and then work together after the official class with their teacher to deepen the learning. School bags and learning materials – as well as facemasks - were provided to all students. The programme would not have been possible without the 497 government and volunteer teachers who gave their time to assist the students with the accelerated curriculum in difficult physical conditions.

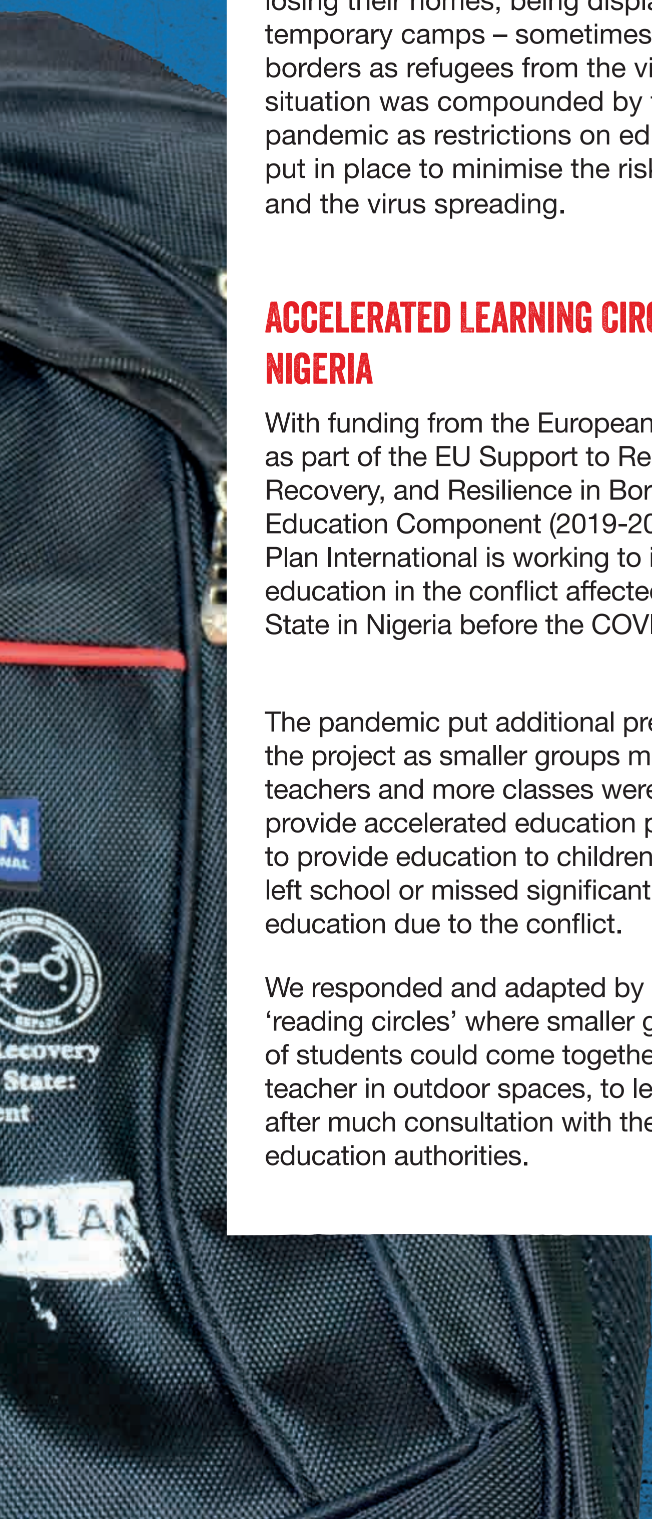
## HELPING GIRLS RETURN TO SCHOOL

Lisa is 15 years old, and among the 11 million children in Nigeria forced to drop out of school. More obstacles arose for Lisa and her family during the COVID pandemic, which resulted in her having to support her mother at her tailor shop after leaving school.

With the help of Plan International, Lisa has returned to school. She received dignity kits that included hygiene products that allowed her to limit school absences while menstruating.

**“I am very happy to be back in school again and to be among my friends,” said Lisa. “I want to thank Plan International and the donors, the European Union, for helping me with books, pads, and other items.”**

European Union



# 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.**

# PUBLIC ENGAGEMENT

## Youth Advisory Panel

We believe youth advocacy and campaigning can contribute towards real change within society and have a Youth Advisory Panel (YAP) that is comprised of 35 young people from across the country who we work in partnership with to advance gender equality.

In 2020 the YAP launched a campaign to combat online gender-based violence, #FreeToBeOnline. Despite challenges from COVID restrictions, the YAP enthusiastically supported the campaign through a virtual launch event, Girls Takeovers, and social media advocacy.

The Free to Be Online campaign's advocacy efforts had significant impact, contributing to the enactment of 'Coco's Law', the Harassment, Harmful Communications and Related Offences Act 2020 which should make the internet a safer place for girls and young women in Ireland. After training on international accountability mechanisms, YAP members submitted a related comment to Ireland's Universal Periodic Review of human rights.

After sustained public interest in our 'We Need to Talk. Period' campaign, we relaunched it in 2021 to promote period justice in Ireland and globally. YAP members attended monthly meetings and were trained to become ambassadors on the topic and contributed to many panel discussions and public forums. The YAP research was cited in the Free Provision of Period Products Bill 2021 and several Senators contacted Plan International Ireland to include the voice of young people in their proposed legislation.

As part of our Public Engagement programme, supported by Irish Aid, we engaged the Irish public on girls' rights and education, gender equality, and our development and humanitarian programmes funded by Irish Aid.

Our ambassadors and other well-known names in Ireland were instrumental in ensuring our campaigns reached a broader audience. We are grateful to them for lending their voices, experiences and time to our work. As ever, we'd like to extend our deepest thanks to our Ambassadors; Amy Huberman, Laura Whitmore, Diana Bunici, Chupi Sweetman, and Marissa Carter for their continued support.

## Media Partner

We'd also like to thank our media partner DMG media. Whether it is featuring a story about our work, providing advertising space for our fundraising campaigns, or sitting down with us to generate ideas on how to reach and engage a wider audience, the partnership with DMG media has been invaluable to us.

We believe that raising awareness of global inequality and injustice and encouraging people to act in their local communities and beyond, will ultimately result in a more just world where children's rights and equality for girls are realised.

dmg::media

## Development Education

In the formal education sector Plan International Ireland developed an online continuous professional development course for teachers that was subsequently accredited by the Department of Education. The first course of its kind in Ireland, 'Development Education in the Primary Classroom', aims to deepen understanding and encourage people towards taking action for a more just and equal world. This course brings together two approaches for social change, education and international development and will be launched in 2021.

Irish Aid
Rialtas na hÉireann
Government of Ireland

# STRATEGIC PRIORITY 3: GROWING OUR RESOURCES

**4630** children were sponsored by supporters in Ireland

## CHILD SPONSORSHIP

Plan International Ireland's child sponsorship model is child-centred and community driven. Child Sponsorship aims to help fight for the rights of children, in particular girls, who live in the poorest regions of the world. In the places we work, girls are more likely to:

- **Live in poverty**
- **Be denied access to school**
- **Go hungry**
- **Be forced into early marriage**

Plan International's 10-year Global Sponsorship Study of 2.7 million sponsored children proves the inspiring differences our sponsorship programme makes for example:

- **Girls are more empowered and boys have a higher levels of emotional wellbeing;**
- **Over 90% of sponsored children attend school and have their birth registered;**
- **Birth registration gives children better access to education, health services as well as legal protection. It also keeps girls safe from child marriage and trafficking.**

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

As a result of the COVID pandemic, sponsorship communications at Plan International were put on hold. This meant a huge delay in the exchange of gifts and letters between sponsors and their sponsored children. As restrictions have since eased, we have re-commenced sponsorship communications as an integral part of our sponsorship programme.

Larissa, 13, from Burkina Faso, has been part of Plan International's sponsorship programme for six years.

**Credit:** Plan International

# FUNDRAISING

## In 2020/21, we raised €1.9 million from the public in Ireland.

**It was an incredible amount, given the disruption caused by COVID restrictions on our usual fundraising events. We turned to new and innovative ways to raise much needed funds for our programmes. We are hugely grateful to all those who contributed and helped make our work possible. Funds were contributed through a range of fundraising activities:**

## HIKE FOR HER

Our Ambassador Diana Bunici participated in our Hike for Her challenge

In celebration of International Women's Day in March 2021, we launched our first virtual fundraising challenge; Hike for Her. The challenge was to walk 100 km to raise vital funds for girl's education programmes in West Africa.

The impacts of the COVID pandemic could erase decades of progress made in children's rights and gender equality. In many of the countries in West Africa that we work in, schools closed during the pandemic forcing many girls to permanently drop out of education. We asked participants to Hike for Her to transform a girl's life through education.

Our Ambassador, Diana Bunici rose to the challenge as did several corporate supporters including, Chupi, BNY Mellon and LinkedIn.

## MENSTRUAL CYCLE


We launched another new virtual fundraising initiative, the Menstrual Cycle, in May 2021 to mark Menstrual Hygiene Day. Participants were asked to cycle 28 miles over the month of June.

Girls in West Africa are missing out on their education because they don't have adequate access to period products. The start of a period for girls living in the world's poorest communities, can mean dropping out of education completely, leaving them at greater risk of child marriage, early pregnancy, sexual exploitation, and child labour.

Participants were encouraged to raise funds that could provide dignity kits, so that girls can manage their periods in safety and dignity.

## OUR VIRTUAL EVENTS RAISED OVER €36,000.
## THANKS SO MUCH TO ALL OUR WONDERFUL PARTICIPANTS!

# CORPORATE SUPPORTERS

**Despite a challenging year for many of our corporate supporters, they continued to support our work and donate generously.**

FitPink, a women's sports and lifestyle clothing brand with a strong ethos in championing women and sustainability, have been supporting Plan International Ireland since 2019, donating over €6,300 in 2020.

"We are a small business with big values, and we believe in the power of business to make a meaningful difference. Plan International's work in promoting equality for girls and standing up for girls in some of the world's poorest regions really spoke to us as a brand for women.

Jenni Timony CEO & Founder, FitPink

FIT PINK

**The Hilton Hotel in Charlemont have raised almost €16,000 for the refurbishment of a school in the Central African Republic (CAR).**

At least 70,000 children are displaced and unable to access education in CAR due to conflict. Lack of education leaves children and especially girls vulnerable to child marriage, child labour and adolescent pregnancy. These funds will be used to build two new classrooms in an existing school in the capital city of Bangui. 200 children will benefit from these new classrooms every year.

Hilton
DUBLIN

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Plan International Ireland would like to extend our warmest and most sincere gratitude to two donors who have provided consistent support for a multitude of projects: Bank of Ireland and Electric Aid.

Without the generous contributions from these notable establishments, the accessibility to safe and quality learning environments would be lacking for many students across the globe. Operative educational spaces, including hygienic Water, Hygiene and Sanitation (WASH) facilities, are essential for fostering curiosity, growth and exploration for children of all ages, particularly girls.

Electric Aid
Power for Life

Supported by
Bank of Ireland Staff
Giving since 1983

# 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.**

Over the last past year, we have worked with partners across the world to highlight the disastrous effects of the COVID 'shadow pandemic' has had on women and girls and the danger of reversing some of the positive progress that we have seen on gender equality and children's rights over the past number of years.

Plan International Middle East Director, Colin Lee, gave a presentation on the negative impact of COVID pandemic on girls' education and gender equality to Oireachtas members as part of a Dóchas discussion panel on Overseas Development Aid. The COVID pandemic has caused the largest disruption of education in history. Most governments around the world temporarily closed schools and other learning spaces to contain the spread of the virus. This unprecedented disruption to education has the potential to roll back substantial gains made on girls' education in recent decades, with broader immediate and longer-term effects on the achievement of the Sustainable Development Goals, including those related to poverty reduction, health and well-being, inclusive quality education and gender equality.

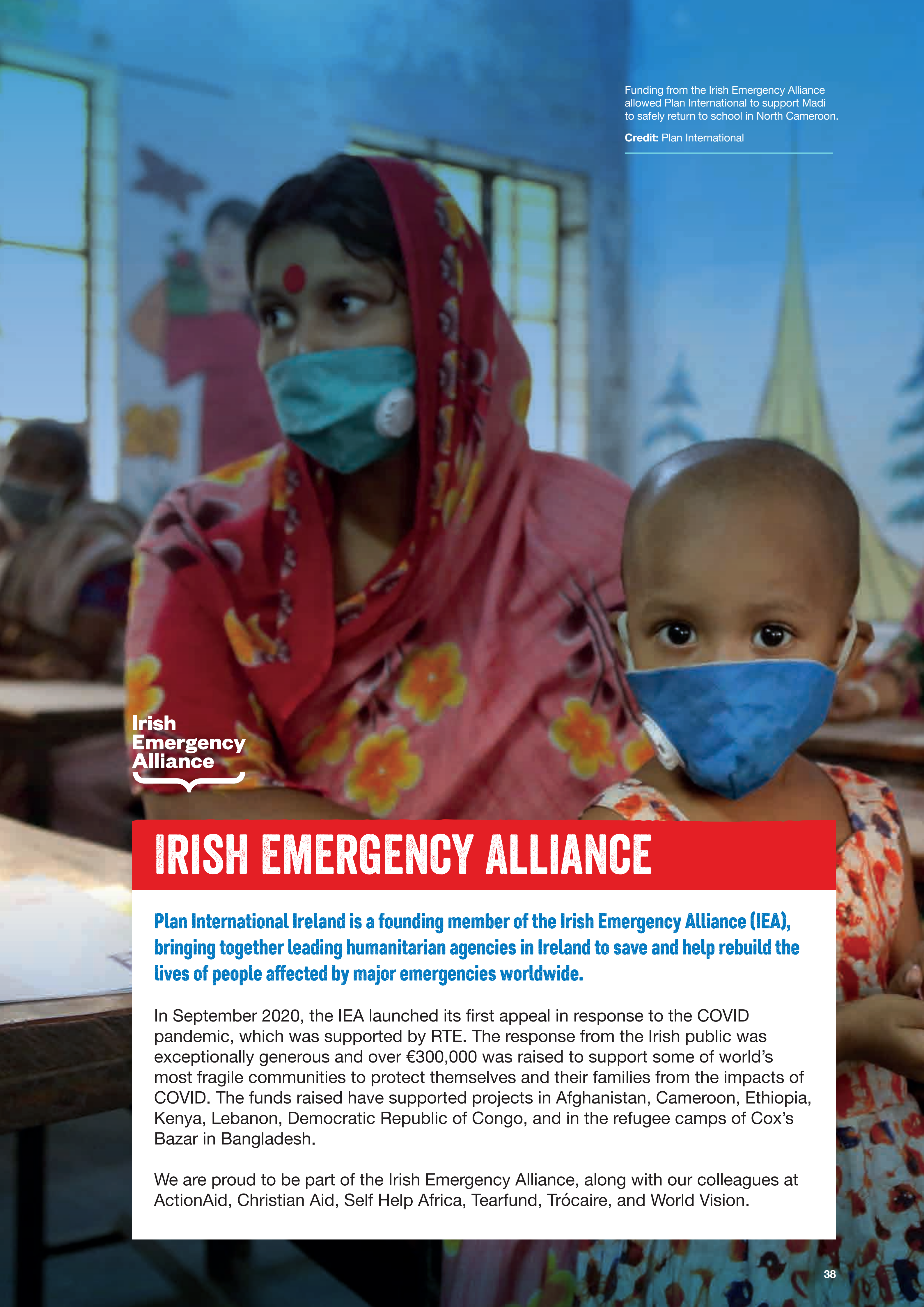
Through the Dóchas Policy & Advocacy Working Group, Plan International Jordan Head of Mission, Muna Abbas, presented to the Joint Committee on Foreign Affairs, Trade and Defence on the urgent need to champion women's and girls' rights as the impacts of the COVID pandemic reverses the progress towards gender equality. Equality on access to COVID vaccines must also be prioritised in the global recovery because no-one is safe until everyone is safe. A gender and inclusion lens must be applied to vaccine allocation to ensure that those most vulnerable are not left out.

...s as part of Dóchas' Education Working Group. Credit: Suzanne Keatinge/Dóchas

Plan International Ireland are members of the Irish Consortium on Gender Based Violence, who held a webinar on education and gender-based violence during the COVID pandemic. The aim of the webinar was to share experiences from around the world and Plan International Vietnam Youth Activist, Tien Nguyen, shared voices and experiences of young girls in Vietnam. Evidence shows that during school closures, girls are particularly vulnerable to gender-based violence including sexual exploitation and early and unintended pregnancies, while also removing access to vital services for protection, nutrition, health, and well-being.

## ERASMUS PROJECT

The Erasmus+ funded project, Gender Transformative Advocates Unite, concluded in July 2021 after a successful adaptation to an online format. This project was a collaboration between YAP members in Ireland and Plan International offices in Belgium, France, Spain, and Sweden. The YAP members participated in two weeks of capacity building workshops as part of Plan International's Champions of Change programme. Each workshop was hosted by a participating country and included activities, cultural exchanges, and discussion. The project provided useful experiences for YAP members to collaborate across Europe on their shared goals of supporting children's rights and equality for girls.



Funding from the Irish Emergency Alliance allowed Plan International to support Madi to safely return to school in North Cameroon.

**Credit:** Plan International

# IRISH EMERGENCY ALLIANCE

**Plan International Ireland is a founding member of the Irish Emergency Alliance (IEA), bringing together leading humanitarian agencies in Ireland to save and help rebuild the lives of people affected by major emergencies worldwide.**

In September 2020, the IEA launched its first appeal in response to the COVID pandemic, which was supported by RTE. The response from the Irish public was exceptionally generous and over €300,000 was raised to support some of world’s most fragile communities to protect themselves and their families from the impacts of COVID. The funds raised have supported projects in Afghanistan, Cameroon, Ethiopia, Kenya, Lebanon, Democratic Republic of Congo, and in the refugee camps of Cox’s Bazar in Bangladesh.

We are proud to be part of the Irish Emergency Alliance, along with our colleagues at ActionAid, Christian Aid, Self Help Africa, Tearfund, Trócaire, and World Vision.

# SAFEGUARDING

**Plan International Ireland's policy on Safeguarding Children and Young People aligns with the Plan International Global Safeguarding Policy, Say Yes to Keeping Children and Young People Safe and Protected. Plan International Ireland continued and increased its ongoing commitment to child safeguarding throughout the year. We have upheld our commitment to developing and deepening our safeguarding efforts across several areas, including staff training, implementation of policies and practices, and compliance with the Children First Act 2015.**

## ADAPTING TO COVID

Over the past year, we have also had to learn, improve, and evolve when it comes to how we engage with children and young people in the context of COVID. Since the onset of the pandemic, Plan International Ireland has been increasingly using online platforms to connect with, and enable connections among, children and young people at national, regional, and global levels. Refresher training provided guidance for staff who use online platforms to involve children and young people in Plan International Ireland's work. The session reflected on the past year and explored why it is important we understand both the benefits and risks associated with using online platforms and how to leverage these digital tools effectively, responsibly, and safely, while minimising risks to young people.

Plan International Ireland has two safeguarding focal points and a third sitting on the Board of Directors. The two staff members sit across the Programmes and Public Engagement departments, ensuring the highest standards of safeguarding is embedded across all areas of our work.

## SAFEGUARDING NETWORKS

Plan International Ireland is 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. 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.

**Plan International provide child friendly spaces, emotional and psychological support, and education in emergencies.**

**Credit:** Plan International

# PLAN IRELAND CHARITABLE ASSISTANCE

(A company limited by guarantee)

# DIRECTORS' REPORT AND FINANCIAL STATEMENTS

**Financial Year Ended 30 June 2021**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# DIRECTORS AND OTHER INFORMATION

## Board of Directors

| | |
|---|---|
| **Siobhan Blackwell** | **Charles Keane** |
| **Ian Brady** | **Aoife Kelly-Desmond** (Vice Chairperson) |
| **Kevin Carroll** (resigned 23rd June 2021) | **Caleb Kyle** |
| **Jarlath Doyle** | **Brian Lehane** |
| **Conor Faughnan** (Chairperson) | **Brighid Smyth** |
| **Eleanor Flew** | **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**<br>Chief Executive Officer | **Dualta Roughneen**<br>Head of Programmes |
| **Anna Keane**<br>Individual Giving Manager<br>(appointed 1st June 2021) | **John Rynne**<br>Emergency Programmes Manager |
| **Ambrose Duffy**<br>Head of Public Engagement<br>(resigned 24th May 2021) | **Barbara Scettri**<br>Development Programmes Manager<br>(resigned 8th October 2021) |
| **Donal Maher**<br>Chief Operating Officer | **Carole Wickham**<br>Head of Fundraising and Communication<br>(appointed 17th May 2021) |

## 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 2021 (Financial Year 2021, or FY21). 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 mandatory in the Republic of Ireland and the Irish Charity Regulator has not prescribed accounting regulations for Irish Charities. In the absence of such prescriptive guidance the 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 5,000 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 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.

# DIRECTORS' (TRUSTEES') REPORT

**Focus for the financial year ended 30 June 2022**

**Plan International Ireland Strategy 2025**

In June 2021, the Board approved a new four-year strategic plan (2021 to 2025). 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 2021-2025 strategy set out the following broad ambitions for the organisation:

- To have reached over 1.5 million children in our programmes.
- To have successfully engaged the Irish public on the rights of the child and equality for girls.
- To have generated income of €50m over the four year period, 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 FY22.

Following our award for ***Best Small Workplace in Ireland*** in March 2020 and again in March 2021, we will continue to take part in the Great Place to Work survey in October 2021 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 last year. We will also work on the recommendations from our last board self-audit, which took place in late 2019.

A central effort in FY22 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 one, to 25. The ratio of the gross salary of the lowest paid staff member to that of the highest paid (excluding interns and apprentices) is 3.75:1. 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 conditions, 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 other significant issues and makes the recommendations on the proposals to the Board. 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 56 working hours in FY21. This was significantly down on previous years, due to the ongoing COVID pandemic and restrictions within the Plan office. 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 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, and air travel to measure our environmental impact. COVID has impacted our organisation this year, with air travel restricted for the full reporting period. A global travel ban has been in place since March 2020 and is expected to remain in place until January 2022.

# DIRECTORS' (TRUSTEES') REPORT

**Financial review**
The financial outcome for FY21 is set out in the 'Statement of Financial Activities' on page 63.

**Income**
Plan International Ireland income for the year to 30 June 2021 was €10.65m, a decrease of 32.3% on the previous financial year. This decrease was primarily in our grant income, specifically funding from both the European Union (INTPA/DEVCO) and the European Civil Protection and Humanitarian Aid Operations (ECHO). European Union funding dropped to zero, from €3.85m in FY20. This is partly due to the timing of some grant donations for a large €10m project in Nigeria. ECHO funding was also significantly down, with income of €599k, as against €2.57m in FY20. Overall, taking into account the impacts of COVID in the financial year, the results represent a reasonable performance 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 FY21 we received just over €1.98m from these income streams (see note 5a to the financial statements). This represents a decrease of 2.3% when compared to FY20. This reduction is primarily related to our limited events activities during the period, due to COVID restrictions. A number of events, such as the annual Because I am a Girl Ball and our Croke Park Abseils were cancelled during the year.

*Grants from governments and other co-funders*
Plan International Ireland received a total of €8.64m in grants from governments and other co-funders in FY21(see note 5b to the financial statements for analysis by donor). This represents a substantial 31% decrease from FY20 levels. Irish Aid (Government of Irelands official international development aid programme) was the largest donor in FY21, providing a combined figure of €3.99m or 37% of overall income.

*Donated commodities*
Commodities donated to the organisation and distributed as part of its emergency response and relief programmes were valued at €29k in FY21, a substantial decrease from FY20 figure of €1.19m (see note 5c to the financial statements for details).

| Key Indicator | FY21 | FY20 | FY19 | FY18 |
|---|---|---|---|---|
| **Total Income** | **€10.65m** | **€15.72m** | **€18.36m** | **€12.42m** |

**Expenditure**
Total expenditure for the year was €10.99m, made up as follows:

| Key Indicator | € | % |
|---|---|---|
| Charitable activities | 10,446,102 | 95.0 |
| Raising funds | 548,335 | 5.0 |

Total expenditure, at €10.99m, represents an 32% decrease from FY20 level of €16.16m. This decrease is due to a decrease in grant income.

*Charitable activities*
Expenditure on charitable activities in FY21 totalled €10.45m, a 33% decrease from FY20 levels of €15.55m (see note 6 to the financial statements for details). This decrease is due to a similar decrease in grant income.

*Raising funds*
The cost of raising funds totalled €548k in FY21, an 11% decrease from FY20 levels of €616k.
This decrease is primarily due to limited events fundraising activities throughout the year due to COVID (see note 7 to the financial statements for details).

**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.

Total support costs for the year amounted to €573k, a 7.3% decrease from FY20 levels of €618k (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 | FY21 | FY20 |
|---|---|---|
| Return on fundraising spend (per one euro spent) | €3.62 | €3.29 |
| Charitable activities as a percentage of total costs | 95.0% | 96.2% |
| Support costs as a percentage of total costs | 5.2% | 3.8% |

*Charitable activities as a percentage of total costs* – this details out how much of our total expenditure is spent on core activities, such as emergency response, education, and advocacy. This percentage decreased from 96.2% in FY20, to 95.0% in FY21. The decrease is mainly due to reduced grant spend. The Board have committed to ensuring this percentage exceeds 90% on an annual basis for the life of the new 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 decreased by 7.3% in FY21 but increased as a percentage of overall total costs at 5.2%. Management benchmark this ratio against a number of NGOs in Ireland and across the Plan federation. On average, 5.2% would be viewed as the low end of the benchmark which currently varies from 7% (Trócaire) to 6.2% (Concern).

*Return on fundraising spend* – this essentially measures how much donation and legacy income Plan International Ireland get back for each euro spent on fund raising. This figure increased from €3.29 in FY20, to €3.62 in FY21. The increase is mainly due to limited spend on one-off fundraising events. Management also benchmarks this ratio against a number of NGOs in Ireland and across the Plan federation. On average, €3.62 would be viewed as on par with most agencies reviewed, varying from €4.65 (Trócaire) to €2.60 (Concern).

**Reserves position and policy**

The Board review the level of reserves 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 Board have reviewed the impact of COVID on the operations of the organisation (see note 3(b)) 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 2022 budget is forecasting an operating deficit;

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 FY24;

d. Funding of working capital – it is the 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 €700,000 to €900,000 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 transferring 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 immediately. Such action has never been required.

In May 2021, the Finance Committee reviewed the current Reserves Policy, and in light of the high levels of uncertainty for the coming 12-month period, recommended to the Board a reserves level of between €700,000 and €900,000. The Committee also requested management to prepare plans to reduce the current reserve level to the agreed range by June 2025. These plans were reviewed in June 2021 and formed the basis for the FY22 budget submission to the Board, and the key financial targets for our new Strategy 2025. The current Reserves Policy was approved by the Board in June 2021.

At 30 June 2021, our reserves were €1,396,668 (2020: €1,071,025), which is nearly €500k above the top of the reserves range. This was mainly due to the delayed implementation of a large EU project in Nigeria, which is due to be spent over a two-year period. It was also due to limited activity in the period due to the ongoing COVID pandemic. Management are hopeful that activities should return to more normal levels in FY22, and the approved FY22 budget is forecasting a deficit of €100k. As outlined above, Management anticipate reserves as of the 30 June 2022 will continue to be ahead of our reserves policy, but plans are in place to reduce reserves over the life of the current strategy.

| Key Indicator | FY21 | FY20 | FY19 | FY18 |
|---|---|---|---|---|
| Unrestricted reserves | €1,396,668 | €1,071,025 | €939,786 | €723,682 |
| Unrestricted reserves as a percentage of total income | 13.1% | 6.8% | 5.1% | 5.8% |

# 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 Officer (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 2021, there were 11 board directors. The names and biographies of the current board members appears on page 51 – 52.

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 2022.

New potential board directors are approved 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 and undertake an induction session with our Safeguarding Focal Point.

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. Due to the ongoing COVID travel restrictions, no directors appointed since late 2019 have been able to visit a field project.

# 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 FY21**

| Name | Attended |
|---|---|
| **Conor Faughnan** (Chairperson) | **7/7** |
| **Siobhan Blackwell** | **6/7** |
| **Ian Brady** | **6/7** |
| **Kevin Carroll** | **7/7** |
| **Jarlath Doyle** | **7/7** |
| **Eleanor Flew** | **7/7** |
| **Charles Keane** | **6/7** |
| **Aoife Kelly-Desmond** (Vice-Chairperson) | **7/7** |
| **Caleb Kyle** | **7/7** |
| **Brian Lehane** (Company Secretary) | **7/7** |
| **Brighid Smyth** | **7/7** |
| **Jennifer Victory** | **6/7** |

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. Such a committee was appointed following the last Board Self-Audit, to oversee the implementation of the recommendations. 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 Corbett, a Food Security and Nutrition Consultant.). The CEO and Head of Programmes attend meetings by invitation.

| Name | Attended |
|---|---|
| **Kevin Carroll** | **3/3** |
| **Mary Corbett** (external) | **3/3** |
| **Pat Gibbons** (external) | **3/3** |
| **Charles Keane** | **3/3** |

**Committees of the board continued**

*Marketing and Fundraising Committee*
Chaired by Brighid Smyth, 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 one external member (David O'Leary, DOL Associates). The CEO and Head of Fundraising and Communication attend meetings by invitation.

| Name | Attended |
|---|---|
| **Ross Boyd** (YAP) | **5/5** |
| **Ian Brady** | **4/5** |
| **Conor Faughnan** | **1/1** |
| **Margaret Gilsenan** (external) | **1/1** |
| **Shane Nolan** (external) | **0/1** |
| **Brighid Smyth** | **4/5** |
| **Étáin Sweeney Keogh** (YAP) | **1/1** |
| **Anna Golden** (YAP) | **4/4** |
| **Eleanor Flew** (YAP) | **4/4** |
| **David O'Leary** (external) | **4/4** |

*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 the CEO expenses. The committee currently consists of four board directors. The CEO and Chief Operating Officer attend meetings by invitation.

| Name | Attended |
|---|---|
| **Siobhan Blackwell** | **8/8** |
| **Jarlath Doyle** | **8/8** |
| **Brian Lehane** | **8/8** |
| **Jennifer Victory** | **7/8** |

*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 three 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 |
|---|---|
| **Aoife Kelly-Desmond** | **2 / 2** |
| **Caleb Kyle** | **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. He left AA Ireland in May of 2021 and now acts as a consultant among other interests.

*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 and chartered director, has been a board director since 2012. Brian has extensive experience in both Private and Public sectors spanning corporate finance, risk management, regulation and compliance. Brian is currently Chief Financial Officer for Pobal.

*Siobhan Blackwell:* Siobhan has been a board director since 2018. Siobhan is a qualified accountant with over 20 years post-qualification experience in the financial services sector. She is currently VP Trading Business Management with TD Global Finance in Dublin, Ireland.

*Ian Brady:* an 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.

*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 – 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.

*Brighid Smyth:* Brighid has been a board director since 2016. Brighid 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. Brighid spent ten years with Enterprise Ireland, first as its Graduate Placement Programme Co-ordinator and then as Press Officer.

*Jennifer Victory:* Jennifer has been a board director since 2018. Jennifer is the Group Financial Controller at Hostelworld Group plc since March 2021. Prior to this she held the position of Group Head of Internal Audit at Applegreen plc since June 2019 and the senior management position of Group Compliance Manager for Smurfit Kappa Group plc since 2013. 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 2021, 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. Work has commenced on a revised strategy, which is due to be approved by the Members Assembly in November 2021.

# 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 2021 there were 11 non-executive directors on the International Board including 7 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. The current Chair was appoint in November 2020.

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.

**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 or 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 reviewed all three risks in FY21, with some initial controls put in place to mitigate identified risks (such as the procurement of cyber insurance coverage in July 2021). The financial sustainability risks were identified during the work on Strategy 2025, and key financial targets were based on ambitious, yet achievable levels of activity. Work on the security risks continues, and it is expected they will be closed out in FY22.

While the impact of COVID on FY21 were minimal, the Board and Management team continuing to monitor and input into new risks as they may arise throughout FY22 and beyond.

**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:** Unchanged ⇔
**Risk Appetite:** Averse
**Description:** Fraud concerning Plan International Ireland funds 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 FY21:** COVID has increased the likelihood of this risk crystalising, with significantly reduced oversight of programme implementation due to travel restrictions. In August 2020, 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. Additionally, Plan International Ireland has increased the number of remote grant verification audits by the Internal Audit team in Plan International, and remote desk reviews by the Plan International Ireland compliance team. We anticipate travel restrictions will continue until January 2022.

**Risk 2:** Reputational
**Trend:** Increasing ↑
**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 FY21:** The organisation has a strong framework of policies and procedures in place to ensure risk are managed appropriately. Our existing Code of Conduct was revised during the period, and rolled out to all Board members. A new Social Media Policy was drafted, and will be implemented by the end of Q2. A revamp of our existing website, www.plan.ie, commenced in August 2021, and will go live in early 2022.

**Risk 3:** Financial
**Trend:** Unchanged ⇔
**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.

**Principal risks and uncertainties - continued**

**Developments in FY21:** While FY21 targets were not achieved in many business units, costs were reduced to ensure funding for our core projects remained unchanged. In November 2020, a review of the Fundraising function within the organisation was undertaken by an external consultant. The final report was reviewed by the Board in January 2021, and a new structure within the department was approved. This new structure was implemented in the summer of 2021, and the Board and Management team are confident the impacts of the new structure will begin to be seen in late FY22. FY21 was the final year of our current strategic plan, and work continued throughout the year on the creation of a new plan. Strategy 2025 was approved by the Board in June 2021.

**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 FY21:** A significant focus throughout FY21 was our work on aligning HR Policies to the ongoing COVID pandemic. As outlined under Risk 1, additional work was also carried out on a new way of ensuring oversight on our work overseas. This included increased frequency of internal audit work, and the introduction of a new remote desk review, completed by compliance staff in the organisation.

**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 FY21:** Work continued in FY21 on implementing the recommendations from the June 2020 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.

**Principal risks and uncertainties - continued**

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's Global Risk and Insurance Team. In FY21 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.

**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 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.

**Impact of COVID and going concern**

We have considered the risks that the ongoing COVID pandemic poses to the organisation and the actions we are taking to mitigate the impact are covered above on pages 55-56. Our priority continues to be the safety and wellbeing of our staff and members. Plan International Ireland's moved swiftly to a remote working, and we expect this to continue post-COVID. Since early September 2021, a new hybrid approach to working has been implemented, and most staff now work both remotely and in the office. Globally, Plan International introduced a travel ban in March 2020, and this ban continues to be in place. It is anticipated that it will begin to be lifted in January 2022.

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 global impact of COVID is likely to impact funding in FY22 and beyond. Some areas are already seeing reduction, such as donated commodities (see page 45), with donors focusing on medical materials and equipment. Within Ireland, most fundraising events planned during FY21 were cancelled or postponed. New virtual events have commenced, with mix results. The move towards more digitally focused fundraising and donor engagement commenced in late 2020, and we will launch our new plan.ie website in January 2022.

Our core activity of child sponsorship performed reasonably well during FY21, although the number of Irish child sponsors continues to decline. A wider review of all fundraising activities took place in the period, and a new structure for the team was agreed by the Board in February 2021.

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.

After making enquiries, the Board have a reasonable expectation that the organisation 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 2021, 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 63.

# DIRECTORS' (TRUSTEES') REPORT

**Subsequent events**
There have been no significant events affecting 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 2021.

**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

Conor Faughnan

27 October 2021

# *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 2021 and of its loss 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 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 and Financial Statements, which comprise:

- the balance sheet as at 30 June 2021;
- the statement of financial activities for the year then ended;
- the statement of cash flows for the year then ended;
- the statement of changes in funds for the year then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

### Basis for opinion

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

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*Independence*

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

### Conclusions relating to going concern

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

### Reporting on other information

The other information comprises all of the information in the Annual Report and Financial Statements 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' (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'(Trustees') Report for the year ended 30 June 2021 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' (Trustees') Report.

## Responsibilities for the financial statements and the audit

### *Responsibilities of the directors for the financial statements*

As explained more fully in the Statement of Directors' Responsibilities set out on page [57], 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.-

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA 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 required reporting

## Companies Act 2014 opinions on other matters

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

## *Other 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

Aisling Fitzgerald
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin
27 October 2021

# STATEMENT OF FINANCIAL ACTIVITIES

**FINANCIAL YEAR ENDED 30 JUNE 2021**

| Description | Notes | Unrestricted funds 2021 € | Restricted funds 2021 € | Total 2021 € | Unrestricted funds 2020 € | Restricted funds 2020 € | Total 2020 € |
|---|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | | |
| Donations and legacies | 5 (a) | 1,805,369 | 178,695 | 1,984,064 | 1,832,866 | 197,361 | 2,030,227 |
| Charitable activities: | | | | | | | |
| - grants from governments and other co-funders | 5 (b) | 476,419 | 8,160,113 | 8,636,532 | 618,748 | 11,878,618 | 12,497,366 |
| - donated commodities | 5 (c) | — | 28,530 | 28,530 | — | 1,191,055 | 1,191,055 |
| Investments | 9 | 71 | — | 71 | 91 | — | 91 |
| **Total Income** | | **2,281,859** | **8,367,338** | **10,649,197** | **2,451,705** | **13,267,034** | **15,718,739** |
| **Expenditure on:** | | | | | | | |
| Charitable activities | 6 | 1,354,557 | 9,091,545 | 10,446,102 | 1,431,822 | 14,113,218 | 15,545,040 |
| Raising funds | 7 | 508,757 | 39,578 | 548,335 | 588,343 | 27,849 | 616,192 |
| **Total Expenditure** | | **1,863,314** | **9,131,123** | **10,994,437** | **2,020,165** | **14,141,067** | **16,161,232** |
| **Net (expenditure)/income** | | **418,545** | **(763,785)** | **(345,240)** | **431,540** | **(874,033)** | **(442,493)** |
| Transfers between funds | 16 | (92,902) | 92,902 | — | (300,301) | 300,301 | — |
| **Net movement in funds** | | **325,643** | **(670,883)** | **(345,240)** | **131,239** | **(573,732)** | **(442,493)** |
| **Reconciliation of funds:** | | | | | | | |
| **Total funds brought forward** | | **1,071,025** | **4,752,647** | **5,823,672** | **939,786** | **5,326,379** | **6,266,165** |
| **Total funds carried forward** | | **1,396,668** | **4,081,764** | **5,478,432** | **1,071,025** | **4,752,647** | **5,823,672** |

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.

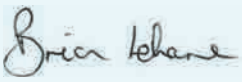
The notes on pages 66 to 77 form an integral part of these financial statements.

# BALANCE SHEET

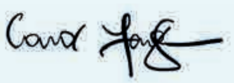
**AS AT 30 JUNE 2021**

| Description | Notes | 2021 € | 2020 € |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 12 | 40,223 | 57,544 |
| **Current assets** | | | |
| Debtors | 13 | 812,018 | 594,321 |
| Cash at bank and in hand | 15 | 4,951,008 | 5,817,380 |
| **Creditors: amounts falling due within one year** | 14 | (324,817) | (645,573) |
| **Net current assets** | | **5,438,209** | **5,766,128** |
| **Total assets less current liabilities** | | **5,478,432** | **5,823,672** |
| **The funds of the charity:** | | | |
| Restricted funds | 16 | 4,081,764 | 4,752,647 |
| Unrestricted funds | | 1,396,668 | 1,071,025 |
| **Total charity funds** | | **5,478,432** | **5,823,672** |

**On behalf of the board**



Brian Lehane



Conor Faughnan

27 October 2021

# STATEMENT OF CASHFLOWS

**FINANCIAL YEAR ENDED 30 JUNE 2021**

| Description | Notes | 2021 € | 2020 € |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash ouflow from operating activities | 17 | (864,982) | (143,047) |
| **Cash flows from investing activities** | | | |
| Purchase of fixed assets | 12 | (1,461) | (21,031) |
| Returns on investments and servicing of finance | | 71 | 91 |
| Net cash used in investing activities | | (1,390) | (20,940) |
| Change in cash and cash equivalents in reporting period | | (866,372) | (163,987) |
| Cash and cash equivalents at the beginning of the reporting period | | 5,817,380 | 5,981,367 |
| **Cash and cash equivalents at the end of the reporting period** | | **4,951,008** | **5,817,380** |

# STATEMENT OF CHANGES IN FUNDS

**FINANCIAL YEAR ENDED 30 JUNE 2021**

| Description | Unrestricted funds € | Restricted funds € | Total € |
|---|---|---|---|
| Balance at 30 June 2019 | 939,786 | 5,326,379 | 6,266,165 |
| Net (expenditure) / income | 131,239 | (573,732) | (442,493) |
| **Balance at 30 June 2020** | **1,071,025** | **4,752,647** | **5,823,672** |
| Balance at 1 July 2020 | 1,071,025 | 4,752,647 | 5,823,672 |
| Net (expenditure) / income | 325,643 | (670,883) | (345,240) |
| **Balance at 30 June 2021** | **1,396,668** | **4,081,764** | **5,478,432** |

The notes on pages 66 to 77 form an integral part of these financial statements.

# 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 €345,240 (2020: €442,493) for the financial period ended 30 June 2021. At the balance sheet date, the company has net current assets of €5,438,209 (2020: €5,766,128) and total net assets of €5,478,432 (2020: €5,823,672).

COVID is likely to have a continued impact on some aspects of the organisation’s income streams over the next twelve months, in particular, donated commodities. 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*
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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 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 accrual 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.

**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**
Tangible fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to the location and condition necessary for its intended use, applicable dismantling, removal and restoration costs and borrowing costs capitalised.

**(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.

**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 2021 € | Restricted funds 2021 € | Total 2021 € | Unrestricted funds 2020 € | Restricted funds 2020 € | Total 2020 € |
|---|---|---|---|---|---|---|
| Committed giving | 1,354,563 | 1,132 | 1,355,695 | 1,429,939 | 1,190 | 1,431,129 |
| Refund from Revenue Commissioners | 333,323 | — | 333,323 | 244,772 | — | 244,772 |
| Public appeals and other donations | 85,678 | 42,314 | 127,992 | 148,919 | 84,690 | 233,609 |
| Corporates, major donors, and trusts | 31,805 | 135,249 | 167,054 | 9,236 | 111,481 | 120,717 |
| **Total** | **1,805,369** | **178,695** | **1,984,064** | **1,832,866** | **197,361** | **2,030,227** |
| **Number of sponsored children** | | | **4,630** | | | **4,947** |
| **Because I am a Girl Members** | | | **1,433** | | | **1,534** |

| (b) Income from charitable activities – grants from governments and other co-funders | Unrestricted funds 2021 € | Restricted funds 2021 € | Total 2021 € | Unrestricted funds 2020 € | Restricted funds 2020 € | Total 2020 € |
|---|---|---|---|---|---|---|
| Irish government (Irish Aid) | 183,135 | 3,806,967 | 3,990,102 | 210,025 | 3,431,517 | 3,641,542 |
| European Commission (INTPA/DEVCO) | 30,440 | (30,440) | — | 175,865 | 3,676,556 | 3,852,421 |
| European Civil Protection and Humanitarian Aid Operations (ECHO) | 42,680 | 556,274 | 598,954 | 168,185 | 2,403,487 | 2,571,672 |
| Education Cannot Wait | 115,224 | 1,132,630 | 1,247,854 | — | 912,807 | 912,807 |
| Global Partnership for Education | 8,893 | 127,045 | 135,938 | — | — | — |
| Jam International | — | — | — | — | 41,912 | 41,912 |
| Irish Research Council | — | 17,250 | 17,250 | — | — | — |
| Gaiety School of Acting | — | 9,012 | 9,012 | — | — | — |
| UN agencies | 96,047 | 2,541,375 | 2,637,422 | 64,673 | 1,412,339 | 1,477,012 |
| **Total** | **476,419** | **8,160,113** | **8,636,532** | **618,748** | **11,878,618** | **12,497,366** |

| (c) Income from charitable activities – donated commodities | Commodity Received | Country | Total 2021 € | Total 2020 € |
|---|---|---|---|---|
| **Donor** | | | | |
| UNICEF | Educational Equipment | Central African Republic | 28,530 | — |
| WFP | Foodstuffs | Mali | — | (38,613) |
| WFP | Foodstuffs | Malawi | — | — |
| UNICEF | Educational Equipment | Niger | — | 15,844 |
| UNHCR | Non-food Items | Burkina Faso | — | 422,045 |
| JAM International | Foodstuffs | Sierra Leone | — | 791,779 |
| **Total** | | | **28,530** | **1,191,055** |

In 2021 and 2020 all donated commodities were restricted.

# NOTES TO THE FINANCIAL STATEMENTS

## 6. Charitable activities

| Charitable activities | Unrestricted funds 2021 € | Restricted funds 2021 € | Total 2021 € | Unrestricted funds 2020 € | Restricted funds 2020 € | Total 2020 € |
|---|---|---|---|---|---|---|
| Direct to the field | 671,202 | 8,459,640 | 9,130,842 | 711,447 | 13,549,841 | 14,261,288 |
| Staff costs | 303,012 | 394,430 | 697,442 | 282,743 | 410,811 | 693,554 |
| Development Education | 11,984 | 30,658 | 42,642 | 10,718 | 21,609 | 32,327 |
| Programme management | 50,534 | 140,667 | 191,201 | 64,665 | 78,970 | 143,635 |
| Support cost allocation | 317,825 | 66,150 | 383,975 | 362,249 | 51,987 | 414,236 |
| **Total** | **1,354,557** | **9,091,545** | **10,446,102** | **1,431,822** | **14,113,218** | **15,545,040** |

## 7. Raising funds

| Raising funds | Unrestricted funds 2021 € | Restricted funds 2021 € | Total 2021 € | Unrestricted funds 2020 € | Restricted funds 2020 € | Total 2020 € |
|---|---|---|---|---|---|---|
| Marketing and advertising | 72,403 | 1,575 | 73,978 | 150,357 | 1,258 | 151,615 |
| Fundraising | 76,356 | 5,422 | 81,778 | 74,145 | 984 | 75,129 |
| Staff costs | 203,457 | — | 203,457 | 185,419 | — | 185,419 |
| Support cost allocation | 156,541 | 32,581 | 189,122 | 178,422 | 25,607 | 204,029 |
| **Total** | **508,757** | **39,578** | **548,335** | **588,343** | **27,849** | **616,192** |

## 8. Support costs

| Support costs | Unrestricted funds 2021 € | Restricted funds 2021 € | Total 2021 € | Unrestricted funds 2020 € | Restricted funds 2020 € | Total 2020 € |
|---|---|---|---|---|---|---|
| Finance, HR, and ICT | 177,533 | 87,442 | 264,975 | 180,542 | 88,924 | 269,466 |
| Premises costs | 32,176 | 15,848 | 48,024 | 39,228 | 19,321 | 58,549 |
| Communications | 46,701 | 23,002 | 69,703 | 38,790 | 19,105 | 57,895 |
| Governance and Board | 33,002 | 16,254 | 69,703 | 55,345 | 27,260 | 82,605 |
| General Management | 94,563 | 46,576 | 141,139 | 100,331 | 49,417 | 149,748 |
| **Total** | **383,975** | **189,122** | **573,097** | **414,236** | **204,029** | **618,263** |

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

# NOTES TO THE FINANCIAL STATEMENTS

### 9. Other information

| Other information | Total 2021<br>€ | Total 2020<br>€ |
|---|---|---|
| **The net income for the year is stated after charging/(crediting) the following items:** | | |
| Depreciation | 18,782 | 19,824 |
| Audit of entity financial statements | 29,040 | 29,520 |
| Interest receivable | (71) | (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 2021<br>€ | Total 2020<br>€ |
|---|---|---|
| **(a) Staff costs were as follows:** | | |
| Wages and salaries | 1,131,945 | 1,126,803 |
| Social insurance costs | 128,487 | 131,493 |
| Other employee benefit costs | 28,282 | 26,431 |
| Other retirement benefit costs | 35,512 | 33,541 |
| **Total** | **1,324,226** | **1,318,268** |

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 (2020: nil).

| (b) Staff numbers | 2021<br>Number | 2020<br>Number |
|---|---|---|
| The average number of employees during the financial year, analysed by activity was as follows: | | |
| Programmes | 14 | 14 |
| Public Engagement | 6 | 5 |
| Finance, ICT, and HR | 4 | 4 |
| CEO | 1 | 1 |
| **Total employees** | **25** | **24** |

| (c) Salary range | 2021 Number | 2020 Number |
|---|---|---|
| Salary banding for all employees earing over €60,000 | | |
| €60,000 to €70,000 | 2 | 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 (2020: €99,500).

**Directors**
Directors received no remuneration (2020: €nil) or expenses (2020: €nil) during the reporting period. There were no loans advanced to directors during the year and no loans outstanding at 30 June 2021 (2020: €nil).

**Key management compensation**
Key management are defined as the senior management team, details of which can be found on page 42. The compensation paid or payable to key management for employee services is shown below:

| | 2021 € | 2020 € |
|---|---|---|
| Wages and salaries | 412,952 | 405,332 |
| Social insurance costs | 46,347 | 45,068 |
| Other employee benefit costs | 5,736 | 6,027 |
| Other retirement benefit costs | 13,415 | 12,530 |

# NOTES TO THE FINANCIAL STATEMENTS

### 12. Fixed assets

| Cost | Website and software € | Computer equipment € | Fixtures and fittings € | Leasehold improvement € | Total € |
|---|---|---|---|---|---|
| At beginning of year | 54,798 | 93,220 | 9,481 | 46,097 | 203,596 |
| Additions in year | — | 1,461 | — | — | 1,461 |
| Disposals in year | — | — | — | — | — |
| **At the end of year** | **54,798** | **94,681** | **9,481** | **46,097** | **205,057** |
| **Depreciation** | | | | | |
| At beginning of year | 49,140 | 77,949 | 6,735 | 12,228 | 146,052 |
| Depreciation charge for year | 2,829 | 9,945 | 1,348 | 4,660 | 18,782 |
| Depreciations on disposals for year | — | — | — | — | — |
| **At the end of year** | **51,969** | **87,894** | **8,083** | **16,888** | **164,834** |
| **Net book value** | | | | | |
| At 30 June 2021 | 2,829 | 6,787 | 1,398 | 29,209 | 40,223 |
| At 30 June 2020 | 5,658 | 15,271 | 2,746 | 33,869 | 57,544 |

All fixed assets have been purchased using unrestricted funds.

### 13. Debtors

| Debtors | Total 2021 € | Total 2020 € |
|---|---|---|
| Accrued income | 607,756 | 557,560 |
| Prepayments | 21,700 | 29,410 |
| Other debtors | 182,562 | 7,351 |
| **Total** | **812,018** | **594,321** |

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 €181,507 due from Plan International Inc.

# NOTES TO THE FINANCIAL STATEMENTS

### 14. Creditors

| Creditors: amounts falling due within one year | Total 2021 € | Total 2020 € |
|---|---|---|
| Trade creditors | 135,466 | 73,286 |
| Tax and social insurance | 34,746 | 42,647 |
| Accruals | 94,898 | 61,241 |
| Other creditors | 13,478 | 418,188 |
| Deferred income | 46,229 | 50,211 |
| **Total** | **324,817** | **645,573** |

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. Deferred income relates to child sponsorship income paid in advance by sponsors.

### 15. Cash at bank and in hand

| | Total 2021 € | Total 2020 € |
|---|---|---|
| Bank and cash – restricted | 3,672,069 | 4,353,371 |
| Bank and cash – unrestricted | 1,278,939 | 1,464,009 |
| **Total** | **4,951,008** | **5,817,380** |

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 | 302,683 | 3,806,967 | 3,517,706 | — | 591,944 |
| European Union | 3,612,313 | (30,440) | 401,179 | (21,809) | 3,158,885 |
| ECHO | 696,683 | 556,274 | 1,122,733 | 2,949 | 133,173 |
| Institutional grants | (1,764) | 3,827,312 | 3,808,342 | (10,421) | 6,785 |
| Other donations | 142,732 | 178,695 | 252,633 | 122,183 | 190,977 |
| Donated commodities | — | 28,530 | 28,530 | — | — |
| | **4,752,647** | **8,367,338** | **9,131,123** | **92,902** | **4,081,764** |

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 | 2021 € | 2020 € |
|---|---|---|
| Net (expenditure) for the reporting period | (345,240) | (442,493) |
| **Adjustments for:** | | |
| Depreciation | 18,782 | 19,824 |
| Interest receivable | (71) | (91) |
| (Increase) in debtors | (217,697) | (143,049) |
| (Decrease)/Increase in creditors | (320,756) | 422,762 |
| Net cash (outflow) from operating activities | (864,982) | (143,047) |

**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 2021 represents contributions payable to the fund and this amounted to €35,512 (2020: €33,541). The fund was in credit of €733 as at 30 June 2021 (2020: €400).

**19. Related party transactions**
*Plan International Inc.*
Plan International Ireland is a member of Plan International Inc. as set out on page 43. During the year Plan International Ireland transferred funds totalling €8,626,586 (2020: €12,241,286) 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 €10,000 (2020: €12,500) to the IEA. As at 30 June 2021, the IEA owed Plan International Ireland €nil (2020: €nil).

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

| Payments due: | 2021 € | Total 2020 € |
|---|---|---|
| Not later than one year | 47,051 | 51,602 |
| Later than one year and not later than five years | – | 47,051 |
| Later than five years | – | – |

**21. Subsequent events**
There have been no significant events affecting the organisation.

**21. Approval of financial statements**
The directors approved the financial statements on 27 October 2021.

Caption Mziyakwa (13) in Nigeria has caught up thanks to her accelerated education class.

**Credit:** Plan International

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