



# ANNUAL REPORT 2022

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022**



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## MESSAGE FROM THE CHAIR



As I look at our results this financial year FY22, I reflect on the Plan International Ireland has achieved since I joined the board in 2013; our goal remained the same as in other years to educate girls in the most vulnerable communities on earth. We ensure they have the tools to survive. By starting with reading and writing, we are starting them on a journey to making informed choices and unlocking their potential—goals underpinning everything we do at the local, national and international levels.

The year began with the threat of drought and famine in many of the area's Plan International works. Then by February, Europe's closest neighbour, Ukraine, was thrust into conflict with Russia, with millions of people, 95% women and children, being displaced from their homes and seeking refuge throughout Europe. For many, the Covid pandemic felt like a distant memory, as the devastation in Ukraine dominated news cycles.

Our geographic focus is West Africa and the Sahel region, and while the priority of Europe was to aid those fleeing Ukraine, the impact was felt by most worldwide, but none more than the people in the Horn Of Africa. These people had already not seen rain for over a year, and most villages in this area rely on crops and livestock for survival. Grain deliveries in many of these areas have ceased due to the Ukrainian conflict, and inflation means any available food is too expensive, leaving people on the verge of starvation. As a result, people in some of the hungriest places on earth are resorting to harmful coping mechanisms, significantly impacting the girls and women in these communities. Millions of girls may never return to education, and those living in conflict-affected areas, many of which are, are more likely to be out of school. Girls are often the last to eat in a household and the first to be taken out of school to help at home and allow their male family members to continue education, with the risk of early and forced marriage a reality for girls whose families are struggling to eat. In 2021 we witnessed barriers to girls returning to education in a post-lockdown world brought on by the Covid 19 pandemic, but in 2022, one of the main reasons girls are denied an education is due to hunger leading to increased child marriage, adolescent pregnancy, FGM, and violence against women and girls. According to The State of Food Security and Nutrition in the World 2021 report, 811 million people will go to bed hungry tonight, and over 80 million people are at risk of starving to death. Supporting those communities through local projects will be a priority in 2022. Our new five-year Strategy, implemented in the last year, was developed to help reverse the losses brought about by the Covid-19 pandemic, but as climate change becomes an increasingly urgent issue, we will continue to work with people experiencing desperate situations due to these factors and more.

Last year we added a fifth strand to the Global Strategy; Learn, Lead, Decide, Thrive and Survive. 2022 has seen us focus on the fifth strand more in-depth because before girls can Learn, Lead, Decide and Thrive, they must Survive, and we are giving those in need the essential tools to do so. The work that Plan International Ireland does is only made possible by the support of our child sponsors, Irish aid, supporters and other donors. Plan International Ireland staff are determined to continue improving operations, especially where the need is greatest.

All these people allow Plan Ireland to help rebuild years of work pre-pandemic, climate crisis and conflict; we are entering a new era globally, and I believe it will bring renewed faith in humanity.

**Conor Faughnan, Chairman**



## MESSAGE FROM THE CEO



The financial year 2022 was year one, implementing the Plan International Ireland Strategy, Lean, Lead, Decide, Survive and Thrive. This strategy was based on global trends in our programme countries which were Conflict, Climate Change and COVID. While COVID has been largely overcome in Ireland and other developed countries, it continues to rumble on in many of our Country Offices. The Russian invasion of Ukraine on the 24th of February 2022 has led to a number of major developments far beyond the borders of both countries. It has sparked an energy and fuel crisis across the globe but mainly across Europe. It has also exacerbated already high global food prices, particularly for developing countries that were importing grain and oils from both Ukraine and Russia. In response Plan International opened new Country Offices in Poland, Romania, Moldova and Ukraine itself. Plan International Ireland engaged heavily in this response by deploying experienced staff and sourcing funds through our Ukraine appeal, the Irish Emergency Alliance, and from Irish Aid.

2022 is the last year of our five-year Programme Grant from Irish Aid, and as outlined later in this report, we continue to see strong results with this programme in West Africa. We also applied for a new Irish Aid Programme Grant based on the Irish Aid policy A Better World. This new round of funding is split into four separate streams, and considering the Irish Government's ambition to reach the 0.7% of Gross National Income by 2030, the Government's Overseas Development Assistance (ODA) programme is expected to continue to grow.

Travel to Country Offices during COVID was restricted in order to prevent the spread of the disease. Since early 2022 our Programme Staff have made numerous visits to different Country Offices to support national staff and monitor programmes that Plan International Ireland is funding. Personally, I visited the Plan International Somalia programme to see the situation for myself and to try to raise awareness with the Irish Government and the Irish Public on the plight of people. Four years of incessant drought have ravaged the landscape, caused the deaths of thousands upon thousands of animals and destroyed the livelihoods of millions of nomadic people who depended so much on their animals. It was during this visit that I heard ordinary Somalis talk about Climate Change and the changes they had witnessed in weather patterns throughout their lives. We are, I believe, witnessing significant changes in weather patterns that have made the livelihoods of millions of pastoralists across the Horn of Africa untenable.

As can be seen later in this Annual Report, Financial Year 2022 has been a successful one for Plan International Ireland. Total income for the year to 30th of June was €15.26 million. Both of our income streams, i.e. sponsorship/fundraising and grant income, exceeded the budget. So while FY22 was again heavily affected by the COVID pandemic, we have delivered our financial objectives. Great thanks go to our Sponsors, Regular Givers and Donors for their generous support throughout the year. I also wish to thank the Board, Senior Management Team, our Staff and Interns for all their efforts to deliver for our Programme Participants.

  
Paul O'Brien, CEO

## 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 39,607 organisations in 78 countries, reaching 26.1 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.**





## 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



Women work in communal vegetable garden Burkina Faso.  
Photo credit: Plan International, Christian Zaongo

# PLAN INTERNATIONAL IRELAND

## CORE VALUES

As part of the process to develop this strategy we have developed additional Plan International Ireland values which deepen the Global values and guide our decision making:

### WE TARGET THE MOST VULNERABLE

- We prioritise work in countries with very high levels of poverty, vulnerability and/or marginalisation.
- We specifically target the poorest, most vulnerable, and most marginalised people in the countries, programmes and areas where we work. We prioritise our support for these people.

### WE MAINTAIN GOOD STEWARDSHIP AND RESOURCES

- We take full responsibility for the human and financial resources entrusted to us.
- We manage these resources as efficiently and effectively as we can at all times to maximise the impact of our work.



### WE RESPECT ALL INDIVIDUALS

- We value the dignity and uniqueness of each individual. We respect different cultures. We work to challenge power imbalances at all levels of society and to fully protect children and vulnerable adults from abuse.
- We maintain fully respectful relationships at all times with all of our colleagues and partners, and with all of those we support and work on behalf of.
- We prioritise and support local leadership and decision-making, wherever possible.

### WE VALUE OUR DUAL MANDATE

- We respect the primacy of the humanitarian imperative to save lives. We identify ourselves as an organisation that empowers people in both emergency and long-term development contexts.





Girls learn how to make reusable sanitary pads at a training workshop in Mali.  
Photo credit: Plan International



# GOVERNANCE

Plan Ireland Charitable Assistance is a registered charity in Ireland and is constituted as a company limited by guarantee. The Company was incorporated in Ireland in 2002 and trades under the name Plan International Ireland.

Plan International Ireland is committed to ensuring accountability and transparency with disclosures of all aspects of our charitable work. The Board has taken action to ensure the organisation is fully compliant with the principles outlined in the Charities Regulator Governance Code and that full compliance was reported to the Charities Regulator in April 2022.

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 platforms. In June 2022 the first face-to-face Board meeting since February 2020 took place. A full list of Board Directors can be found on page 47.

In June 2021, the Board approved a new four-year strategic plan (2021 to 2025). Our vision and mission remain unchanged and we continue to be aligned to the current Plan International Global Strategy, All Girls Standing Strong. We strive for a just world that advances children's rights and equality for girls. An external review of the Board was undertaken in late 2019, and a number of recommendations were identified, including succession planning and board dynamics. The majority of these recommendations are now complete. The next self-audit is due to take place by the end of FY23.

The Board delegates Plan International Ireland's day-to-day operations to the Chief Executive Officer. 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 and Remuneration Committee which reviews and recommends to the Board remuneration policy for all Plan International Ireland staff.

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

Plan International Ireland is also a founding member of the Irish Emergency Alliance CLG (IEA) and Plan International Ireland's Chief Executive is a Director of the Irish Emergency Alliance.

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, policy and approving the annual budget and financial statements for the organisation.

The Board of Plan Inc. ('International Board') directs the activities of Plan Inc. and is responsible for ensuring that the management of the organisation is consistent with the laws and with the strategic goals of the organisation as determined by the Members' Assembly, to whom it is accountable. The International Board is comprised entirely of non-executives. None of the directors 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.

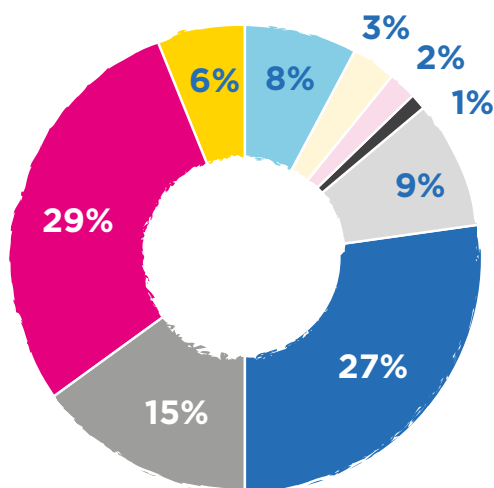
The International Board and the Boards of the National Organisations are accountable for the internal controls within the entities which they govern. Management of the organisations are responsible for maintaining a sound system of internal control, including risk management that supports the achievement 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. While the impact of COVID on FY22 was minimal, the Board and Management team continue to monitor and input into new risks as they may arise throughout FY23 and beyond, including the ongoing impacts of the Ukraine/Russia conflict.

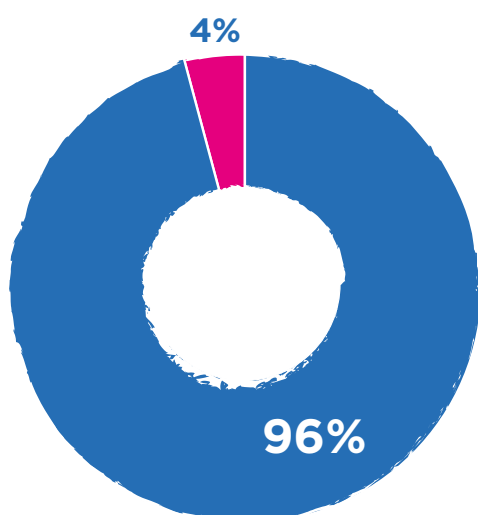
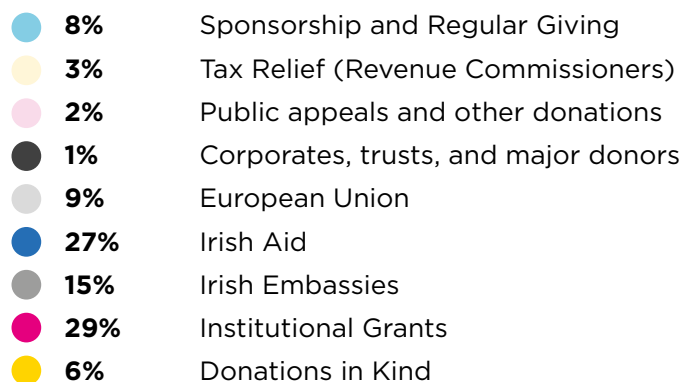


# PLAN INTERNATIONAL IRELAND

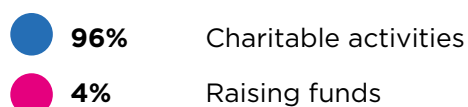
## INCOME AND EXPENDITURE



## INCOME



## EXPENDITURE





Milana, 3, takes part in activity session led by our mobile unit in Moldova.  
Photo credit: Plan International, Anna Celac



# PLAN INTERNATIONAL'S **GLOBAL IMPACT**



**ACTIVE  
IN 78  
COUNTRIES**

**136**   
**DISASTERS  
RESPONDED TO**



**26.1  
MILLION  
GIRLS REACHED**



**24.1  
MILLION  
BOYS REACHED**



**WORKED WITH  
61,231  
COMMUNITIES**



**PARTNERED WITH  
39,607  
ORGANISATIONS**



**1.2 MILLION  
CHILDREN SPONSORED  
BY SUPPORTERS**



# THE IMPACT FROM IRELAND

**4,339**  
SPONSORED  
CHILDREN



TOP 5 COUNTRY  
OFFICES WHERE  
SPONSORED  
CHILDREN LIVE

NEPAL: 310  
BURKINA FASO: 268  
INDIA: 152  
MALI: 150  
RWANDA: 145



**287,012**  
PARTICIPANTS  
REACHED THROUGH  
OUR EDUCATION  
PROGRAMMES



**54%**  
OF  
PROGRAMME  
PARTICIPANTS  
ARE GIRLS



**6**  
DEPLOYMENTS OF  
PLAN INTERNATIONAL  
IRELAND STAFF TO  
EMERGENCIES



**72%**  
OF OUR DEVELOPMENT  
PROGRAMMES  
ARE GENDER  
TRANSFORMATIVE



**51,034**  
VULNERABLE AND EXCLUDED  
CHILDREN PROTECTED FROM  
VIOLENCE WITHIN PROGRAMMES



**14**  
DISASTERS  
RESPONDED TO

# OUR GLOBAL NETWORK

During a three year project **100,000 parents and families** participated in awareness-raising actions to prevent abuse, exploitation, neglect, and violence against children. Thus, there has been a 30% increase in parents and families implementing child protective behaviour

SENEGAL

Funded by Irish Aid, **643 children** who had dropped out of school attended an Accelerated Education Programme in the north of Guinea-Bissau

GUINEA-BISSAU

In Guinea, **749 primary school teachers** were provided with training in order to deliver an inclusive quality education programme funded by Irish Aid

GUINEA

With support from the Global Partnership for Education, **17,813 children** (7,832 boys and 9,981 girls) including 1,193 living with disabilities, were provided with COVID-19 information through 107 learning circles

SIERRA LEONE

**27 health facilities** strengthened to meet the needs of GBV survivors with 509 survivors of SGBV Sexual Gender Based Violence (SGBV) directly supported

LIBERIA

Plan was able to alleviate the impact of the food crisis for **3,400 of the most vulnerable households** through provision of cash over a period of four months in Croix-de-Bouquets, in partnership with World Food Programme (WFP)

HAITI

In Mali, there were **1,750 women** engaged with Village Savings and Loans Associations (VSLAs), with a savings portfolio in the sum of approx. €40,000; this funding is used to support children to attend inclusive quality education

MALI

With Irish Aid support **19,186 children** attended primary school in Poni and Nombiel in South West Burkina Faso

BURKINA FASO

With Irish Aid funding, **158 teachers** were supported with relevant and appropriate conflict sensitive training for use in the classroom

NIGER

**63,079 learning kits** were distributed to the most vulnerable children in 123 schools with support from the European Union

NIGERIA

With support from Irish Aid, **14,052 children** were supported to access quality and inclusive education in the far north of Cameroon

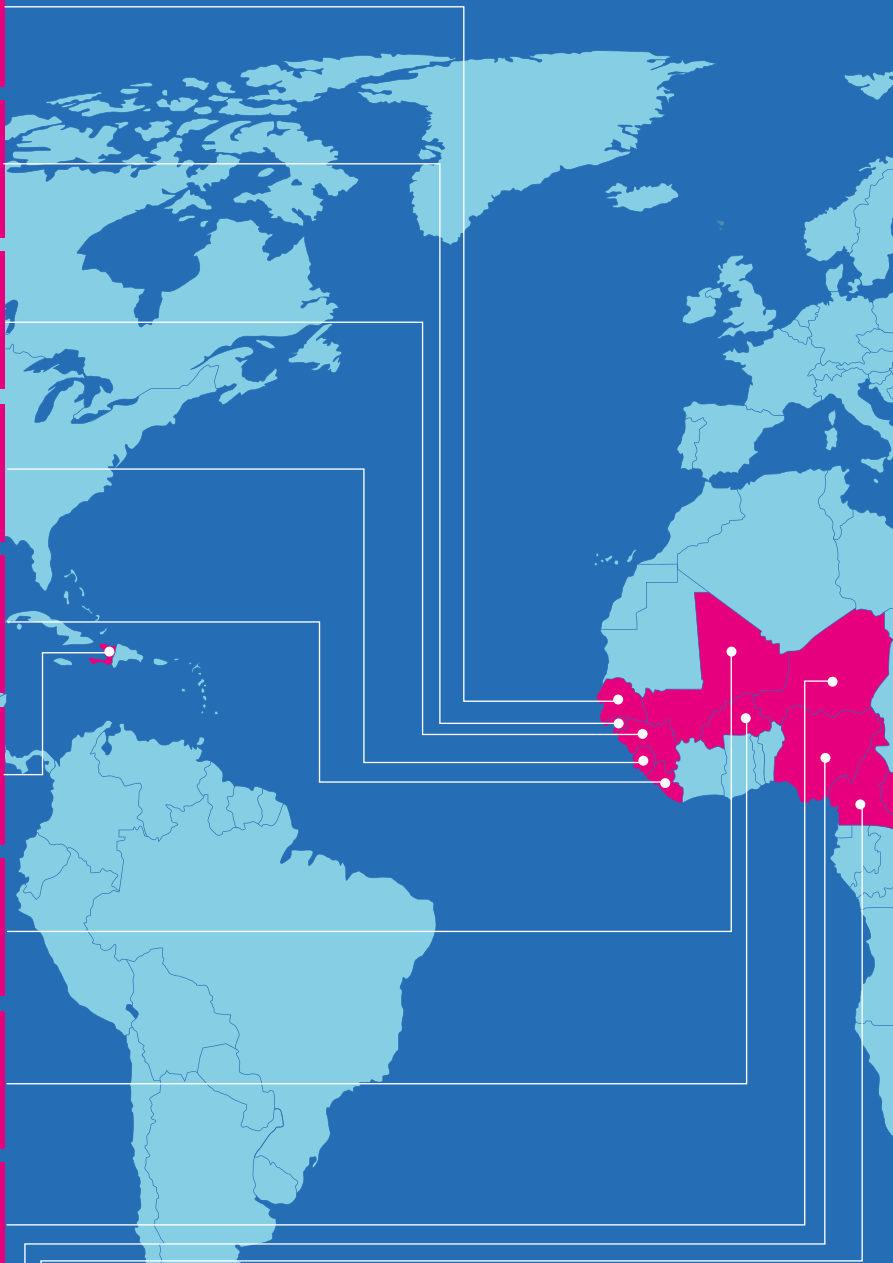
CAMEROON

With support from Education Cannot Wait (ECW), **12,154 students** were given access to safe, inclusive, and quality education services including 141 disabled children and 235 displaced children

CENTRAL AFRICAN REPUBLIC

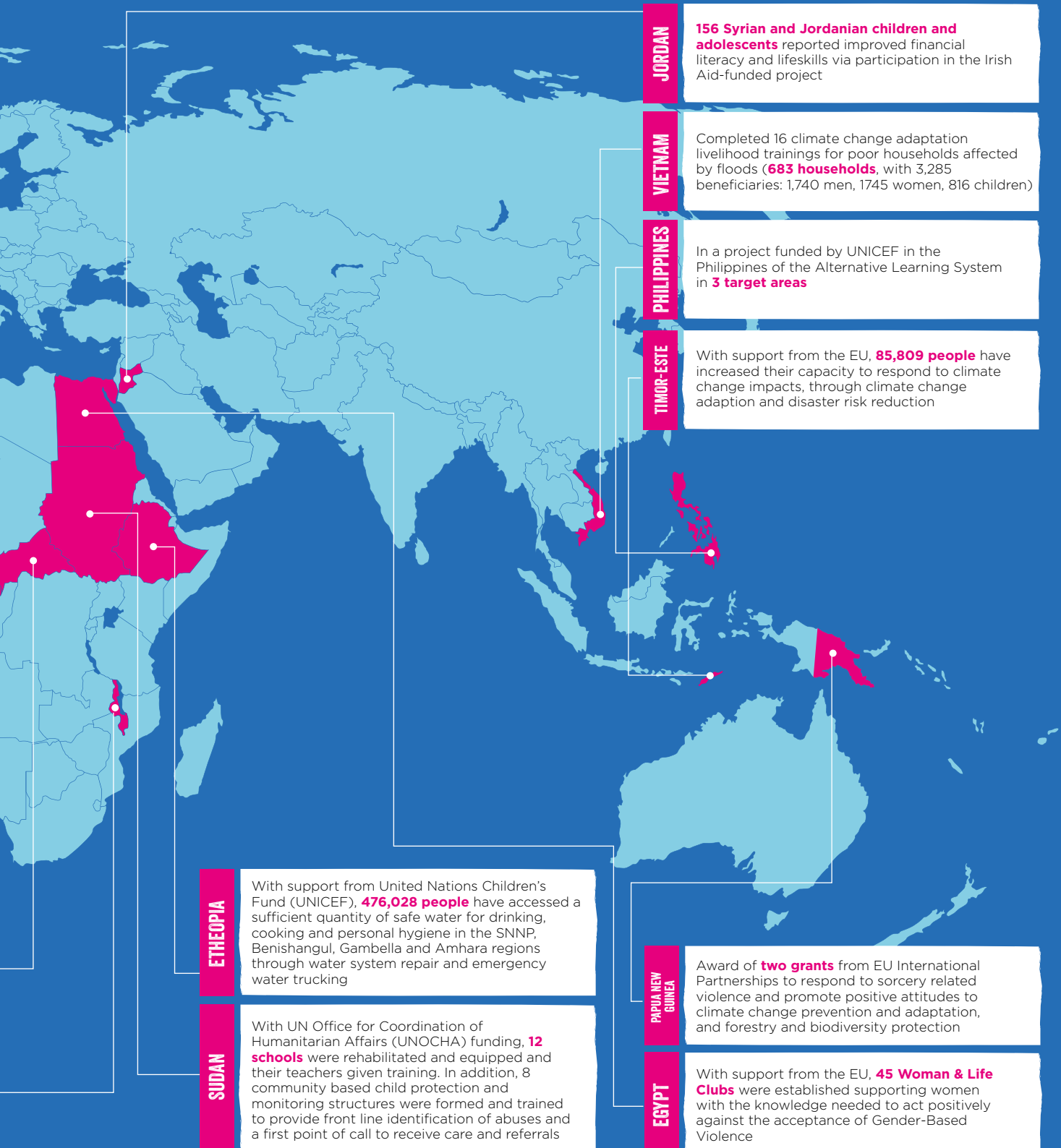
Plan responded to Tropical Storm Ana by distributing emergency household materials (tarpaulin sheeting, mosquito nets, tents, water containers and cooking equipment) to a total of **4,000 households** whose homes had been damaged

MALAWI



## 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.



# ALL GIRLS STANDING STRONG CREATING GLOBAL CHANGE



## OUR GLOBAL STRATEGY AND POLICY FRAMEWORK

Our ambition from 2022 to 2027 is to see all girls standing strong creating global change working together we will create:

- a world where all girls know and exercise their rights and live the life they choose.
- a network of supporters, communities, staff, partners, and donors, all supporting girls and young women to stand strong as they learn, lead, decide, and thrive.
- global change, through breaking down the barriers and discrimination girls and young women currently face every minute, every hour, every day.

**WE AIM TO IMPROVE  
THE LIVES OF 200  
MILLION GIRLS IN THE  
NEXT FIVE YEARS.  
WHEN GIRLS THRIVE  
IN A MORE EQUAL  
WORLD, WE ARE ALL  
STRONGER FOR IT.**



# PLAN INTERNATIONAL IRELAND

## STRATEGY 2021 – 2025

### GIRLS

## LEARN, LEAD, DECIDE, SURVIVE & THRIVE

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 that complements the Global Strategy.

Against the backdrop of COVID-19 millions of girls may never return to school and women have been more impacted by the pandemic than men. The lives of people already living on a knife's edge are being hit disproportionately hard by rising food prices, falling incomes, interrupted vaccination programs and school closures.

Our current strategic plan builds on our programmatic focus in quality education in both development and humanitarian contexts. It also addresses gender equality and humanitarian needs complementing the expertise and experience we have both externally with the Plan International Federation and within Ireland.



## 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



## 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



## 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 Female Genital Mutilation
- 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



## SURVIVE

So that children and young people grow up in resilient communities and realise their rights to life with dignity and protection, before, during and after disasters and conflicts, we are working to ensure:

- Children and young people receive the assistance they need to meet their needs and exercise their rights with dignity
- Children and young people receive quality education and protection in emergencies
- Children and young people are involved in actions affecting them relating to disasters and conflicts.



## THRIVE

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

- Children and young people 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





# EQUIP PROGRAMME



## FUNDED BY IRISH AID, THE PRIMARY FOCUS OF THE EQUIP PROGRAMME (2017 – 2022) HAS BEEN TO IMPROVE ACCESS TO A SAFE, INCLUSIVE, QUALITY EDUCATION IN BURKINA FASO, GUINEA, GUINEA BISSAU AND MALI.

The focus has been on supporting education authorities on delivering Early Childhood Care and Development (ECCD), and participation of all children, particularly girls and children with a disability, in primary education to support successful transition to post-primary. Support was also provided to Accelerated Education Programmes, focusing on out of school children, with the intention of re-integrating them in to mainstream primary schooling. The programme also engages in national level advocacy, policy and education strategies with specific targets in each country.

Over the last year some notable achievements are as follows:

- In Guinea, progress was made in ECCD with support provided to open a further 10 pre-schools, totalling 60 in the project, with a total of 2,495 children in attendance (1,297 Female, 1,198 Male, 3% being Children with Disabilities (CwD)).
- Village Savings and Loans Associations are common across all countries, whereby parents, particularly women engage in income generating activities, using the profits to support their children to attend school; in Mali, currently there are 1,750 women (the target was 1,500) engaged with Village Savings and Loans Associations (VSLAs), with the savings portfolio in the sum of approximately €40,000; and these women are supporting 8,907 children to attend school (5,267 Female, 3,640 Male, including 111 Children with Disabilities (CwD)).

- Capacity development of teachers is a key component of EQulP; in Burkina Faso, where the early reading methodology has been developed (and has been introduced into the teacher training curriculum), as part of teachers' Continuous Professional Development, 769 teachers and members of Parent Teachers Associations and School Management Committees (156 female, 613 male) attended refresher training on the methodology.
- In Guinea-Bissau, following on from the results of Plan's Accelerated Education Programme, the Ministry of National Education is finalising the National Accelerated Learning Strategy that will then be implemented across the country.

COVID-19 was present at community level throughout the year, though it did not have the level of severity seen in other parts of the world; in the 4 countries 95,690 cases were recorded with 1,711 deaths. However, the pandemic has caused the largest disruption of education in history, affecting the quality of continuous learning. At the peak of the pandemic, 1.6 billion learners were affected by school closures across the globe; the immediate effects of education disruption are learning loss and school drop-out which have short and long-term negative impacts. Schools in the EQulP programme were closed at different stages for varying periods of time; there has been an inevitable increase in the drop out of children when schools re-opened due to children having taken up low paid employment, families not being able to support the cost of children being in school and indeed early marriage of girls, a family coping mechanism at times of hardship.

Notwithstanding Covid-19 educational attendance in the targeted schools in the 4 countries in 2021 was as follows:

- At **preschool level**, there were 10,104 children, 51% of girls, 2% children with a disability
- At **primary school**, there were 90,242 children attending, 47% girls, 3% with a disability
- in **Accelerated Education Programmes**, there were 1,053 children, 57% of girls and 0.5% with a disability.





## RADIO LISTENING SESSIONS BOOST STUDENT'S LEARNING IN MALI

Last year, COVID-19 led to the closure of all school classes in Mali, putting children at risk of falling behind with their studies. To help students catch up with their lessons, Plan International, through the EQULP project, initiated a radio listening programme covering the Timbuktu area. At schools across the region, student clubs have been set up to allow pupils to listen to radio lessons which are broadcast three times a week.

Lessons are broadcast in the morning, on subjects ranging from mathematics, French and literacy. Under the supervision of the Ministry of Education's regional services, students, teachers and school principals all collaborated together on the project, from the conception to the production of the radio programmes.

"The children made the programmes with their teachers; they contributed to the lessons and made suggestions to the teachers when their explanations are difficult to understand. A WhatsApp group was also created and head teachers made observations and recommendations to improve the content," explains Abdoulaye Alhousseini, head teacher of one of the schools taking part in the project.

11-year-old Rahmata is a keen member of her school's listening club. Like thousands of children, the school closures affected her. "When schools were closed, I couldn't go to school anymore nor see my friends; it really disrupted my year. At home, I couldn't study because I had to help with the household chores like washing dishes, doing laundry and sweeping the yard."

When the radio sets arrived at her school, Rahmata was quick to join her club to follow the lessons on the radio. The children listen to the classes broadcast on the radio and then complete the exercises related to the lessons they have just heard.

**"I ENJOY FOLLOWING THE LESSONS ON THE RADIO. IT HAS HELPED ME WITH MY READING AND TO LEARN FRENCH. WITH MY BROTHERS, WE REVIEW WHAT WE HAVE LEARNT AT NIGHT THROUGH THE RADIO AND THEN DO OUR MATHS AND FRENCH HOMEWORK TOGETHER. IT'S VERY INTERESTING AND WE LEARN A LOT,"**

**SAYS RAHMATA WHO HOPES TO BECOME AN ACCOUNTANT AND WORK IN A BANK.**





# NIGERIA

## EDUCATION PROGRAMME

### **PLAN INTERNATIONAL NIGERIA, WITH SUPPORT FROM THE EUROPEAN UNION, HAS BEEN WORKING IN CONFLICT-AFFECTED NORTH-EASTERN NIGERIA TO REBUILD THE EDUCATION SYSTEM.**

Since 2009, Borno State in the Northeast of Nigeria has been affected by conflict that has severely affected the education sector, forcing millions of children out of school. The hostile environment has led to obstacles to students' safety, development and learning. Over 1,400 schools have suffered damage, and over 600 schools closed in response to the threats.

UNICEF estimates that 10.5 million out-of-school children in Nigeria are at higher risk of early pregnancy, early childhood marriage, child labour, and learning regression. These children also have a higher likelihood of dropping out of school altogether, as well as adverse psychosocial effects from ongoing fear and insecurity.

In this context, from the beginning of 2019 to the end of June 2022, Plan International, in partnership with Save the Children and GEPaDC, a local NGO, has implemented an education project funded by the European Union in Borno state in Northeast Nigeria.

The project focused on improving quality, safe and inclusive education for primary and secondary school children. Additionally, the project sought to contribute to the reintegration of out-of-school children into formal education or help them begin a business if they were too old to undertake vocational training. Another key goal of the project aimed at working with the Government to ensure that the importance of education was

acknowledged through an increase in the budget for the sector.

The project supported 123 primary and secondary schools by improving their infrastructure (construction/rehabilitation of 185 classrooms and 550 gender-segregated latrines, drilling of 32 wells and repairing 50 boreholes), and providing 63,079 learning kits to the most vulnerable children. The project hired 407 additional teachers to support the education system, and nearly 1,000 existing teachers were re-trained. The training in child protection and psychosocial support enabled teachers to identify and refer more than 800 children to relevant services. These interventions ensure that children can attend classes in a safe and inclusive environment and receive a quality education by better trained and equipped teachers.

The project, in close collaboration with the Nigeria Education Research Development Council (NERDC), developed a harmonised, certified, and condensed Accelerated Basic Education Curriculum Programme (ABEP). The exciting curriculum with flexible entry points offers exit pathways to other forms of education, including formal primary, lower junior secondary, Technical and Vocational Education and Training (TVET) and other skills employability programs. The ABEP is now a nationally acknowledged curriculum that sets the standards for implementing the Accelerated Education Program in Nigeria. While the project piloted the curriculum providing accelerated education to 11,734 students, many more children are currently benefitting from it as many INGO, and state agencies have adopted it to provide education to out-of-school children. Through this project, more than 8,000 students in 81 Quranic schools attended numeracy and literacy classes and can now read, write and do basic math.



## CASE STUDY

### MZIYAKWA'S DREAMS COME TRUE WITH ACCELERATED LEARNING

Thirteen-year-old Mziyakwa was among many children forced to drop out of school. She fled with her parents and two of her siblings to Maiduguri, the capital of Borno state, due to the attack on her community in 2018, when she was nine years old. Her parents, who were formerly farmers and lost their farmland in the attack, cannot afford to send Mziyakwa to school.

**“I HAVE TWO SISTERS, AND ONLY THE ELDEST OF US IS IN SCHOOL,” SAID MZIYAKWA.**

In 2020, Mziyakwa attended the Accelerated Education Program (AEP). “I left school in primary 4, but I am currently in stage 3 in the AEP class. I found it difficult to catch up initially, but I can now read and write in English Language and even speak English.

It has been my dream to communicate easily in the English Language. This is much unlike my former school in the village, where I was taught in Bura language, my local dialect.”

**“I CAN ALSO CALCULATE BETTER. MY MOTHER NOW OWNS A SMALL BUSINESS, AND SOMETIMES WHEN I VISIT HER AT HER SHOP, I HELP HER TO PROVIDE REAL CHANGE TO HER CUSTOMERS.”**

Mziyakwa is now a champion within her neighbourhood. Children in lower classes take their homework to her, and she spends time helping them out. She aspires to be a teacher in the future.





## DECIDE

# GENDER BASED VIOLENCE (GBV) RESPONSE IN LIBERIA

Plan International is working in Liberia on the prevention of and response to sexual and gender-based violence (SGBV). This work also includes protecting women and girls from all other forms of violence and harmful traditional practices such as female genital cutting, early & forced marriage and domestic violence. Additionally, Plan International works to empower and strengthen community-based structures, known as Women's Peace Huts, to de-escalate potential conflicts in communities.

In partnership with United Nations Population Fund (UNFPA), Plan International Liberia has intervened to support development and enforcement of policies to drive effective response services to all forms of violence, and to strengthen the system of GBV data collection. This was implemented through improving coordination with the Ministry of Health, Ministry of Education and local leaders to ensure full stakeholder engagement and buy-in to the programmes aims.

## WOMEN'S PEACE HUTS IN 4 COUNTIES FOR 40 WOMEN



**40 WOMEN ATTENDING PEACE HUTS HAVE BEEN TRAINED IN BASIC FIRST AID, SOAP MAKING, AND TIE DYE PRODUCTION**

**THESE FACILITIES PROVIDE WOMEN WITH LEADERSHIP AND SUSTAINABILITY PROGRAMS ALONG WITH SOCIAL SKILLS, INCOME GENERATING ACTIVITIES ALONG WITH START-UP KITS, MATERIAL DESIGN AND CREATIVE OUTLETS.**

## GENDER EQUALITY AND REPRODUCTIVE RIGHTS

Plan International strengthened the capacity of 27 health facilities through training and equipment provision which has enabled these centres to provide 2,000 SGBV victims with services. The programme has also directly supported 509 survivors of SGBV in the 12 One-Stop Centres and 15 Integrated Health centres.

Centres were provided with dignity kits, medical supplies, COVID-19 prevention equipment and basic stationary. Plan International also provided training for health facility staff to build their capacity in clinical management of rape and in provision of care to survivors. These facilities were provided with reproductive health kits for rapid care for rape victims to prevent unwanted pregnancy and sexually transmitted infections.

Plan International ensures that survivors in the 5 safe houses they support in Liberia receive quality services. 46 survivors of SGBV in safe houses were provided with psychological counselling, medical follow-up and legal supports. The project aims to ensure that violence affected women and girls are self-reliant and have access to improved livelihood options and other needed services that support their protection and recovery from GBV.

## PRISON SKILLS TRAINING PROGRAM

Plan International works to address root causes of SGBV through provision of training and capacity building for perpetrators as well as victims. In central prisons in three cities (Monrovia, Gbarnga and Sanniquellie), Plan provides life-skills training to detainees and convicts of SGBV offences. Topics covered include tailoring, soap making, adult literacy, and bead making. These trainings are followed by psychosocial counselling for all targeted inmates.



## SURVIVOR SUCCESS STORY

### Regaining strength when all hope seems lost – Nimba Safe Home

Nawoi\*, is a 12-year-old girl who was raped in August 2021 in Sehkipa Town, Nimba County, Liberia.

"I tried hard to keep myself by avoiding men until I can reach the right age before engaging into sex at my own will and not by another man's will. When I was lost my virginity at the age of 12, I felt all hopes are lost".

She was playing football with her friends in a local field as they often would in the afternoon. When the game was finished, her friends began to leave while she was still packing her things, and while she was still getting ready to follow them, two men in their early twenties took hold of her and dragged her into the bush.



"I was forced into sex through gang rape and I lost hope of being that better person I always dreamt of being."

Her father supported her to make a report to the police at their local station, and the case was referred to the Women and Children Protection Services and the Ministry of Gender, Children and Social Protection. Nawoi was then transferred to the SGBV Integrated Health Facility for Clinical Management of Rape where she received care and psychosocial counselling. After this, Nawoi was moved to the Nimba Safe Home operated by Plan International, where she was able to receive counselling and medical care, as well as protection, while the police investigated and apprehended the perpetrators.

"When I got to the Safe Home, the workers I met were so accommodating and caring towards me like other children I met in the Safe Home. I was fed, given some new clothes, toiletries to use while I was taken to the hospital for medical treatment by one of the workers as per doctor advice."

She stayed in the care of Plan International for six weeks and then was reunified with her father. The two perpetrators were caught and convicted, and are now serving their term in prison. Nawoi has returned to her community with her father and has become an ambassador of change by educating other girls about places to go if such a thing should happen to them. Even though she is not in school because her parents cannot afford the fees, she never backs down from educating other girls about how to speak out against injustices.

*\*Nawoi's name has been changed to protect her identity*

# GBV RESPONSE IN NIGERIA



# 1.92M

**IN NIGERIA, 1.92 MILLION PEOPLE, THE MAJORITY OF WHOM ARE WOMEN AND GIRLS, ARE INTERNALLY DISPLACED (NEW OR CONTINUED) AND ARE FACING THE THREAT OF VIOLENCE.**

This affects access to safe, inclusive, and equitable quality education, especially for girls and young women leaving them more vulnerable to Sexual Exploitation and Abuse, including Gender Based Violence, forced and early marriage.

In partnership with UN Women, Plan International with the Ministry of Education and Women's Affairs as well as other partners, has worked on providing young women and girls access to specialised emergency education opportunities in Yobe and Borno states of North East Nigeria. This emergency education project supports young women and girls by ensuring access to education.

# 50

**TEACHERS (70% FEMALE) TRAINED ON THE 'SECOND CHANCE EDUCATION' STRATEGY AND THE USE OF ICT (INFORMATION AND COMMUNICATION TECHNOLOGY)**

# 200

**WOMEN AND GIRLS ENROLLED IN FORMAL EDUCATION PROGRAMMES AT THE END OF THE CATCH-UP CLASSES**



# 500

**TRAINED IN COMPUTER LITERACY AND ICT SKILLS**



## RESPONDING TO CLIMATE CHANGE IN TIMOR-LESTE

Timor-Leste features among the most climate-vulnerable countries in the world. Already prone to earthquakes, tsunamis, cyclones, heavy rainfall and droughts, Timor-Leste's climate vulnerability is worsened by high sensitivity and low adaptive capacity due to a combination of high poverty rates, high dependence on climate-sensitive livelihoods and increasing environmental degradation, as well as limited institutional capacity, technology, and infrastructure. There is an urgent need to improve the capacity of communities, local government, and local development actors to better prepare for disasters and climate variability across all sectors of development. While the government has recognised these challenges and established climate change response policy at national level, implementation remains a challenge due to lack of clear institutional mandates and resources. Therefore, civil society organisations are vital for building the capacity of local Timorese communities to cope with climatic risks and increase their resilience.

With funding from the European Union, Plan worked with local groups, training them in climate change adaptation to actively promote activities and policies to prepare for and respond to climate change impacts in Timor-Leste. Contributing to existing national government efforts, activities include building the capacity of Civil Society Organisations (CSOs) in climate resilience; reducing the vulnerability of school children and communities to increased drought and flood events by improving their capacity to plan for and respond to future climatic conditions; capacity building at sub-

national level for improved adaptation planning and implementation; promoting integrated water resource management; and maintaining and restoring forests, biodiversity and coastal ecosystems. 96% of CSO participants have increased their knowledge, awareness, and practice of climate change adaptation.

Climate change adaptation education for children was a key component to this project. 8 local schools set-up School Disaster Climate Management Councils and developed disaster risk reduction and climate change adaptation action plans. 4 of these schools also created school gardens, where students and teachers worked together to plant trees and vegetable seeds as part of their environmental awareness and increase their knowledge on the impact of climate change. Furthermore, the advocacy task force was instrumental in the successful lobbying to the Ministry of Education for integrating climate change adaptation into the national curriculum. A total of 48 teachers attended were trained as trainers for the roll out of this new curriculum.

As climate change can have a disproportionate effect on women and girls, leading to increased vulnerability, cross-cutting gender and social inclusion issues were integrated into all CSO and community activities, with sessions discussing gender and social inclusivity and ways of facilitating communities to create inclusive spaces for women, men, youth, people with disabilities, and vulnerable groups.







**“THANK YOU, PLAN INTERNATIONAL AND RAE BIA, FOR GIVING ME THE CHANCE TO DO MY PRESENTATION TO THE MUNICIPAL AUTHORITIES. IT WAS MY FIRST TIME DOING A PRESENTATION IN FRONT OF THE AUTHORITIES, WHICH MADE ME HAPPY AND COURAGEOUS.”**

**210**

**CIVIL SOCIETY ORGANISATIONS (CSO) STAFF DIRECTLY BENEFITTED FROM CLIMATE CHANGE ADAPTION TRAININGS**

**46% OF WHICH WERE WOMEN**

**1 PERSON WITH A DISABILITY**

**31**

**TRAINED CSOs ACTIVELY PARTICIPATE IN GOVERNMENT DISCUSSIONS THROUGH ESTABLISHED FORUMS TO DEVELOP POLICIES ON CLIMATE CHANGE ADAPTATION.**

**5 MORE THAN THE INITIAL TARGET**

**29**

**CSOs BENEFITTED FROM TRAININGS ON CLIMATE CHANGE IMPACTS AND VULNERABILITIES, POLICIES AND ADAPTATION OPTIONS, PARTICIPATORY TOOLS, AND PROJECT DEVELOPMENT AND PROJECT CYCLE MANAGEMENT**

**4 MORE THAN THE INITIAL TARGET**

**522**

**COMMUNITY MEMBERS ATTENDED AWARENESS SESSIONS AND HAVE IMPROVED THEIR KNOWLEDGE ON CCA AND DISASTER RISK REDUCTION**

**27**

**TRAINED CSOs ARE IMPLEMENTING GENDER SENSITIVE AND SOCIALLY INCLUSIVE CLIMATE CHANGE ADAPTION INTERVENTIONS AS PART OF THEIR DEVELOPMENT PORTFOLIO**



## EMERGENCY RESPONSE

### UKRAINE CRISIS AND THE IRISH EMERGENCY ALLIANCE



The Irish Emergency Alliance is a coalition of seven leading humanitarian agencies Action Aid, Christian Aid, Plan International Ireland, Self Help Africa, Tearfund, Trócaire and World Vision Ireland. These organisations have come together to respond faster and do more to save and help rebuild the lives of people affected by major emergencies worldwide.

The Irish Emergency Alliance combines decades of experience with members active in 85 of the world's poorest countries, often working closely with local partner organisations. Last year alone, Irish Emergency Alliance mobilised to support people affected by more than 20 disasters and conflicts worldwide, operating in some of the most challenging situations.

On 24th February Russian troops entered Ukraine and the intense and sustained fighting caused mass displacement into neighbouring countries and throughout Europe. Within two months, more than 5 million people had fled Ukraine with nearly 3 million in Poland, and almost half a million in Moldova, which had a pre-crisis population of only 2.6 million.

The Irish Emergency Alliance launched a coordinated fundraising appeal to support a response in early March, and Plan International Ireland was able to use this to support programming in both Moldova and Poland. Plan Ireland supported 11,740 beneficiaries including 9,500 children and adolescents (5,700 female), 2,000 caregivers (1,800 female) and 240 LGBTQI+ people by recruiting and training psychologists who could respond to the Mental Health and Psycho Social Support (MHPSS) needs of refugees including provision of care for unaccompanied and separated children, girls at risk of unintended pregnancy, pregnant adolescent girls, young caregivers and LGBTQI+ refugees.

## STAFF ACCOUNT

*Written by Nicole Heimberg - Business Development Officer (Deployed to Moldova from March to May for a period of 6 weeks).*



Since the outbreak of the conflict in Ukraine, about 6.3 million people have fled to neighbouring countries to escape the ongoing violence.

Thanks to your help Plan International is on the ground to support those who were forced to leave their lives behind.

Moldova is hosting about 82,000 refugees from Ukraine. There are a lot of children, more than half are under the age of 18. Most of them have found refuge with host families while the rest are staying in refugee centres.


More than 3.5 million Ukrainians have crossed the border into Poland since February 2022. Most refugees are women and children and half of them are planning to stay in Poland until the end of the war.



We currently have multiple projects in Moldova to support Ukrainian refugees. We are providing mental health and psychosocial support for children and their caregivers with our partner CNPAC, the National Centre for Child Abuse Prevention. With a team of psychologists, social workers, an animator, a lawyer and a teacher we visit every region of the country weekly. There is even an app being developed for teens who would rather talk to a therapist digitally.

It was a privilege to witness first-hand the dedication, kindness and hard work of our local partners (which are all women-led). Though these Moldovan organizations don't have a vast amount of experience in responding to humanitarian emergencies (as there has never been a need), with Plan's technical and financial support they have quickly become experts and have found ways to continue operating their usual programmes for Moldovans simultaneously. It is a very difficult time for their staff- nearly all are hosting refugee families in their homes, the local economy is quickly declining (Moldova is already Europe's poorest country), and there is growing fear that Moldova may be Russia's next target. Despite this, they are extremely proud to be helping their neighbours, and I am proud that Plan can better equip them to do so.





# ART THERAPY HELPS CHILDREN COPE WITH ANXIETY AND OVERCOME THE STRESS OF MOVING TO A NEW COUNTRY AND THE CONSEQUENCES OF WAR.

Sabina, 4, takes part in play activity at a refugee receiving centre  
Photo credit: Plan International

## CASE STUDY

### TRAUMA SUPPORT THROUGH PLAY

During two-hour activity sessions, volunteer specialists including teachers, lawyers, psychologists, art therapists and childcare workers visit accommodation centres housing Ukrainian families in six districts in Moldova up to six times a week. The team is led by The Moldova Project, a non-profit organisation supporting vulnerable families in Moldova, who are working in partnership with Plan International.

Most of the families living in the refugee receiving centres are from Ukraine's Roma community, and many are from the Odessa region which is around 157km away and connected to the city by a direct rail link.

"I left many of my drawings at home when leaving Ukraine nearly a month ago. Now I do not know when I will return there and when I will see my father and grandmother who could not come with me and my mother," says 11-year-old Madonna during an art therapy workshop in a refugee receiving centre in Chisinau, Moldova.

Plan International works with the non-profit organisation, the Moldova Project, to bring art and play therapy activities to younger children. For school-age children the team offers after-school educational activities. They visit accommodation centres housing Ukrainian families in six districts in Moldova up to six times a week.

4-year-old Sabina is laughing as one of the team members is playing a fun game with balloons. Her mother, Tamara, says that since they left their town in Odessa, Sabina does not seem to smile or be as happy as she used to be. "She does not sleep well either, so I make sure I bring her to these activities as this is where she looks more like herself again."

Art therapy helps children cope with anxiety and overcome the stress of moving to a new country and the consequences of war. The art classes are particularly useful for children who have difficulties in expressing their emotions, experience and fears in words. Children can make sense of what is happening to their country through creating art.



## HUMANITARIAN PROGRAMME PLAN (HPP) 2019 – 2022

### THE PRIMARY FOCUS OF THE HUMANITARIAN PROGRAMME PLAN (2019 – 2022) HAS BEEN TO CONTRIBUTE TO CRISIS-AFFECTED CHILDREN AND YOUTH'S PSYCHOSOCIAL WELL-BEING AND RESILIENCE IN CAMEROON, CENTRAL AFRICAN REPUBLIC (CAR), NIGER, AND JORDAN.

The aim is restoring and improving access to both formal and non-formal quality education and the provision of alternative education opportunities for young children (aged 3-5) and out-of-school children and adolescent youth aged 13-24. Support was also provided to promote and provide safe, protective, and non-violent learning environments in early childcare, primary and accelerated education programmes.

All 4 countries were forced to contend with rising insecurity and the lingering impact of COVID-19 on communities. In Niger, the security situation is fuelled by clashes between non-state armed groups, military operations by the Nigerian armed forces, and the imposition of taxes on bell pepper fields and livestock. In CAR, post-election violence and a deterioration in the security context interrupted programmes. While activities resumed, the Samboli school in Boda remained occupied by Russian and Central African forces, heightening child protection risk factors such as recruitment into armed groups, child labour, child marriage and Sexual Exploitation and Abuse (SEA). In Cameroon, the Far North Region remains volatile, with United Nations Department of Safety and Security (UNDSS) reporting a trend of increasing complex attacks, such as the planting of Improvised Explosive Devices (IEDs) and ambushes along the border locations with Nigeria. The crisis in the North-West and South-West of the country continues to exacerbate the need for funding and relief efforts whilst also putting additional pressure on human resources. In Jordan, the most significant challenges faced by the programme were due to the profound effect of COVID-19 on the economic and social system, and internet access for programme participants.

Despite security issues compounded by the context of the pandemic, across the 4 HPP countries,

a total of 23,839 children were provided with access to primary school education. This included accelerated education programmes (AEP) which supported out-of-school children in Cameroon, CAR, and Niger. Additionally, 1,784 youth (aged 18-24) were supported with alternative education pathways in West African programmes. Early Childhood Care was provided to 2,149 children across all programmes. Engagement with parents and caregivers was strong across all 4 countries, with 8,510 participating in a variety of training and capacity building opportunities. In Cameroon, strong coordination with the government at a national level worked well to ensure sustainability of the project impact, particularly in Early Childhood Care and Development (ECCD). In Jordan, the distance learning methodologies, implemented through Community Based Organisations (CBOs) and trained volunteers, successfully responded to community needs in the COVID-19 context. In CAR, community engagement was successful in increasing the number of children enrolling in school, and children returning to school following the easing of COVID-19 restrictions. In Niger, the development of school action plans in two schools in Kinjandi and Assaga was identified as particularly successful. The action plans supported the specific needs of the schools which included the transfer of the Kinjandi centre to the community's home village Barwa and the repair and construction of classrooms in Assaga.

Some levels of COVID-19 adapted activities are continuing in each country, such as social distancing measures in CAR, Niger, and Cameroon, while the project in Jordan is implemented mostly online. There is a concerted focus by Ministries of Health on vaccine awareness in Cameroon and Jordan, though less than 3% of the Cameroonian population have received a full vaccine course. Jordan's vaccine rates are better at 42%, though it is significantly less among refugees.

In Nigeria, the HPP Programme Quality budget supported a successful pilot of the Accelerated Education Introductory Teacher Training Pack (AEITTP), developed by Accelerated Education Working Group (AEWG), of which Plan International is a member. The pilot demonstrated a micro and macro level impact, with teachers reporting improvement in skills and knowledge and notably, the Nigerian government adopting the package at the national level.



Children play games at a child friendly space in the North-West region of Cameroon.  
Photo credit: Plan International, Patricia Pouhe



## KEY HPP ACHIEVEMENTS



**23,839**

CHILDREN (46% GIRLS) WERE PROVIDED WITH ACCESS TO PRIMARY SCHOOL EDUCATION



**1,784**

YOUTH AGED 18-24 (55% GIRLS) WERE SUPPORTED WITH ALTERNATIVE EDUCATION SUCH AS VOCATIONAL WORK OR SKILLS-BASED TRAINING



**2,149**

CHILDREN AGED 3-5 (52% GIRLS) PROVIDED WITH EARLY CHILDHOOD CARE AND DEVELOPMENT (ECCD)



**8,510**

PARENTS AND CAREGIVERS (57% WOMEN) PARTICIPATED IN TRAININGS ON TOPICS SUCH AS HYGIENE AWARENESS, FIRST AID, INCOME GENERATION, POSITIVE DISCIPLINE, AND LIFE SKILLS



**346**

TEACHERS (50% WOMEN) RECEIVED TRAINING ON TOPICS SUCH AS SANITATION AND HYGIENE, EARLY CHILDCARE, SCHOOL IMPROVEMENT PLANS, FIRST AID, COVID-19 AWARENESS, POSITIVE DISCIPLINE, CODES OF CONDUCT AND SAFE SCHOOLS

# IRISH AID EMERGENCY

## EMERGENCY RESPONSE FUNDING SCHEME

OVER THE PAST YEAR, THROUGH THE **IRISH AID EMERGENCY RESPONSE FUNDING SCHEME (ERFS)** WHICH PREPOSITIONS FUNDS FOR RAPID HUMANITARIAN RESPONSE WITH PLAN INTERNATIONAL IRELAND, WE RESPONDED TO NEW EMERGENCIES IN HAITI, SOMALIA AND CAMEROON AND AN EXCALATION OF COVID-19 IN NEPAL

### NEPAL

In Nepal, Plan International Ireland responded to the second wave of COVID-19 which hit the country particularly badly. After an appeal by the Government and Ministry of Health, the project used ERFS funding to buy basic medical equipment and PPE for health centres and to raise awareness in hard-to-reach rural areas.

- 23 government health facilities were supported with COVID-19 protective materials, medical equipment, and disinfection supplies.
- 848 health workers (412 female, 436 male) received PPE.
- 300 female Community Health Volunteers improved awareness in communities on preparedness, prevention, and control of COVID-19.
- Mass media and printed communications were utilised to reach over 45,000 people on topics such as COVID-19 preparedness and infection mitigation, as well as secondary risks such as early childhood marriage and gender-based violence, which was increasing due to the impacts of COVID-19.

### SOMALIA

The ERFS project in Somalia provided support to households displaced within Somaliland as a result of a complex crisis driven by conflict, drought, flooding and a loss of livelihoods. The provision of multi-purpose cash assistance was identified as a key way to reduce the forthcoming impacts of a food crisis envisaged to affect the Horn of Africa region.

245 vulnerable and displaced households (1,820 individuals, including 60% women and girls) in the Laascaanood District were supported to address their basic needs. The cash assistance supported the community to gain timely access to food and non-food priority items through local markets while strengthening their relations with the local suppliers and service providers. Food and water remained the top priorities for households who received cash, largely due to a sharp increase in water prices, as a result of the aggravating drought conditions in Somaliland.





Widna, 26, and her young daughter in front of their badly damaged home in Nippes Department, Haiti. Photo credit: Plan International

## HAITI

Haiti has been experiencing a multidimensional crisis exacerbated by the assassination of President Moïse in July 2021 followed by the earthquake of August 4th, 2021. Since then, the security context has further deteriorated.

With gang-related violence increasing and a further rise in kidnappings (In 2021, Haiti had more kidnappings than any other country globally). Adding to this, fuel shortages across the country impacted all activities, especially the safe transport of people and goods, implementation of programme, and the delivery of services by companies and NGOs. Plan International Ireland with the support of ERFS funding from Irish Aid was able to implement a cash assistance programme to ease the effects of the earthquake on people and allow them to reconstruct their life.

With limited functioning in the banking system, physical face-to-face distributions were identified as the most appropriate modality to get money to those who needed it. This quick impact project supported 543 households, and 2,680 individuals.

## CAMEROON

ERFS funding provided by Irish Aid in Cameroon was utilised to respond to the impacts of the December 2021 inter-communal conflict over access to natural resources. The conflict led to the destruction of more than forty villages and created new displacement affecting thousands in Logone-Birni. The violence and displacement exacerbated a difficult education situation where many children were already missing out on school, after being displaced from their home villages

The achievements of this emergency project include:

- School kits provided to 1,000 vulnerable displaced children (580 girls and 420 boys).
- 150 women and girls received dignity kits to manage their personal hygiene.
- Teaching and learning kits were provided to 8 schools benefitting 1,324 students.
- 36 teachers were trained to provide psycho-social support to children.
- 48 sensitisation sessions by community volunteers reached 4,637 people on issues such as health and hygiene.





Djamilatou Nenne (left) and Irish Aid ERFS programme participant Mariama Elie (right). Photo credit: Plan International

## CASE STUDY

Mariama is a 38-year-old woman and mother of six who had to travel approximately 47km from her home in Maga to Bogo, when an unprecedented surge in inter-communal conflict took place in late December 2021 in the Logone-Birni area in the Far North of Cameroon. The spike in conflict arose due to tensions relating to poverty, weak public services, chronic insecurity caused by protracted armed conflicts and environmental degradation. The conflict, which left many homes destroyed or burned down, Mariama, and her children, suddenly became homeless.

Mariama became aware of the support available from Plan International following awareness raising by community volunteers in the Bogo area. The project, delivered through Irish Aid's Emergency Response Funding Scheme, worked with displaced families like Mariama and her children, by facilitating their return to education, and providing capacity building and training on child protection in emergencies. Girls' needs were especially

considered, and dignity kits were distributed to support women and girls to manage their menstrual health during a time of crisis. Trainings emphasised the importance of schooling, and the importance of resisting and challenging barriers to education. Mariama appreciated the opportunity for her children to continue their education in a time of crisis, and the support received from Plan International Ireland facilitated the return of children to school: "All parents or guardians should be able to send their children to school because school helps to guarantee their future." Overall, this 2-month project supported 1,000 vulnerable children in emergency affected schools and host communities. Eight schools received educational materials reaching over 1,300 students and 36 teachers received context specific training on providing psychosocial support to vulnerable children. 150 women and girls received dignity kits, while awareness raising on the importance of education and child protection risks also reached a total of 4,637 people.



# PUBLIC ENGAGEMENT AND BRAND PROFILE

## COMMUNICATIONS (PUBLIC ENGAGEMENT)

As part of Plan International Ireland's new strategic objectives 2021-2025, We will strengthen our influence on children's rights and equality for girls.

In 2022 we implemented this strategic objective by strengthening our core influencing focus and messaging on three issues: quality education, gender equality and humanitarian crises. Each year we develop an annual campaign focus on one of these are as on International Day of the Girl. We strongly recognise that not only do we need to deliver on 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 and programmes so that all children can Learn, Lead, Decide, Thrive and Survive.

To further support this in 2022 we revised our brand tagline and developed Because Girls Education Leads to Girls Equality.

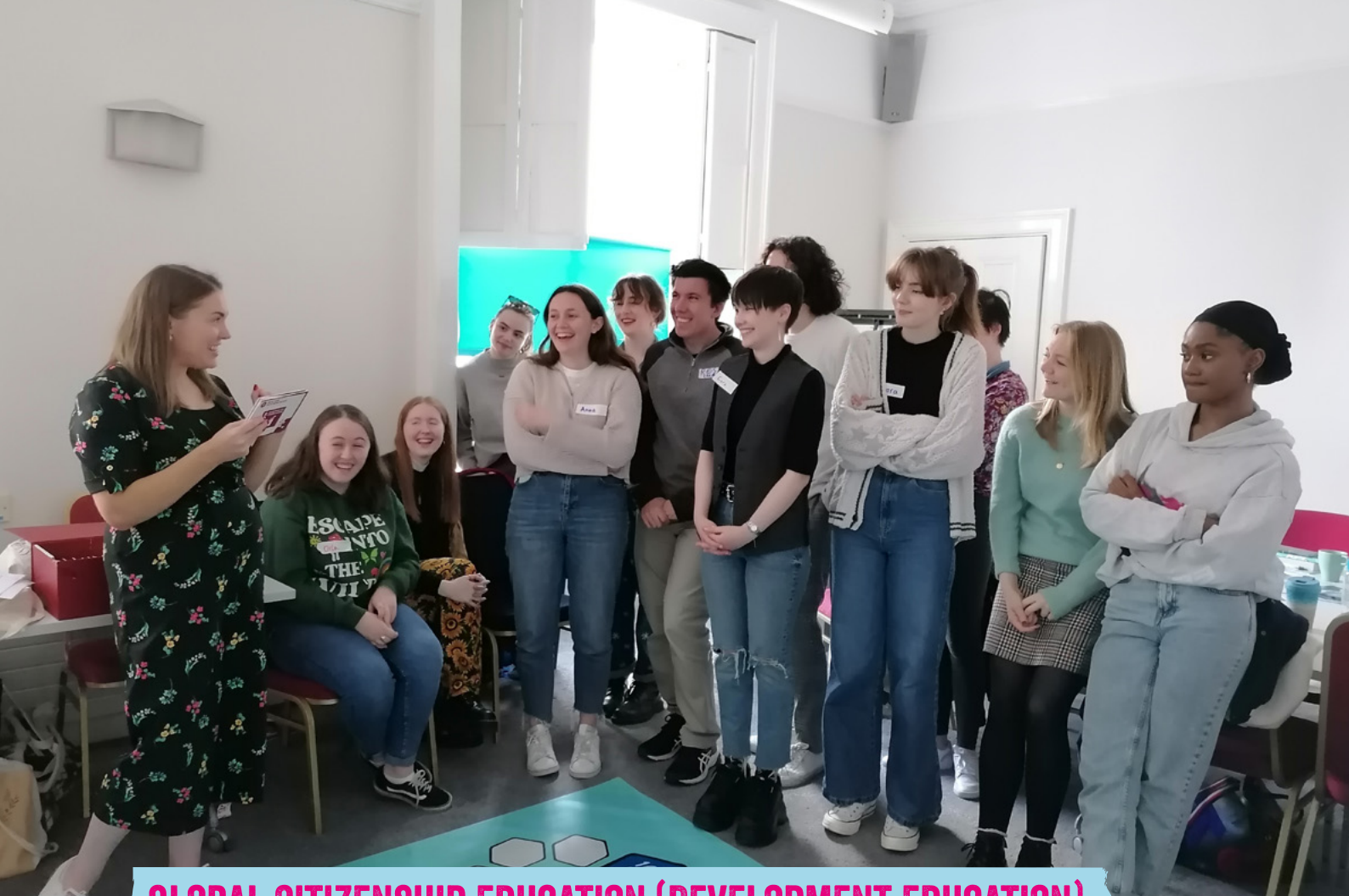
We don't just educate girls in the most vulnerable communities on earth. We ensure they have the tools to survive. By starting with reading and writing, we are starting them on a journey to making informed choices and unlocking their potential.

Your very generous support gives girls the hope to create their own future, lead their communities and make a real difference. Because while they live in a male dominated world today, your support will help them decide what kind of a world they want for tomorrow.



Deputy Marc Ó Cathasaigh with YAP members Destiny and Mairead at Leinster House IDG. Photo credit: Plan International Ireland





## GLOBAL CITIZENSHIP EDUCATION (DEVELOPMENT EDUCATION)

In 2021-22 we continued our work on Global Citizenship Education in support of Sustainable Development Goal (SDG) 4.7 to 'ensure all learners acquire knowledge and skills needed to promote sustainable development'. We supported teachers to learn more about our work through an online continuous professional development course accredited by the Department of Education. In its first year, the course already had 67 participants, and will continue to be held annually in the future. Our Youth Advisory Panel (YAP) is now in its 6th year and has 35 members of 16-24-year-olds from across Ireland. The panel attends monthly meetings and was able to resume in-person meetings in 2021 after adapting to online meetings due to COVID-19.

Each meeting promotes personal development skills, provides education on global justice issues, and allows the YAP to plan their annual awareness raising campaign. In 2021 the YAP elected to focus their advocacy on the issue of sexual health education. They conducted a research project into the extent of sexual and reproductive health misinformation young people are encountering in Ireland, and the specific impacts of this on girls and young women.

The subsequent KnoWhere To Go report found that 85% of over 500 young people surveyed had encountered sexual health misinformation. Sources include schools, the internet, and family and friends. The research also highlights how young people perceive a gap in sexual health education in school. Although those surveyed were aware of the prevalence of misinformation that exists online, they were still more likely to seek the information they wanted on the internet. Less than 1% said they would look for it in school.

The youth-led research and report was launched on International Day of the Girl and received significant media attention in national news outlets. In December, following the campaign launch, YAP members came together for a weekend retreat in Dublin. The YAP had Sustainable Development Goals (SDG) training with the National Youth Council of Ireland and a sustainable art workshop at Recreate Ireland. The weekend served as a great chance to connect in-person, and the YAP undertook a successful recruitment drive to maintain the group size and increase diversity in February.

Above: YAP members take part in a workshop activity with representatives from Irish Aid.  
Photo credit: Plan International Ireland



## INTERNATIONAL DAY OF THE GIRL

Each year, International Day of the Girl gives us the opportunity to celebrate all the progress made towards achieving girls' rights and gender equality, while drawing attention to the many intersecting issues and challenges that remain for girls globally. In 2021, a member of our Youth Advisory Panel, Mairéad, made history by taking over Taoiseach Micheál Martin's office. Mairéad spoke to Taoiseach Micheál Martin about the many challenges still facing girls and young women in Ireland and around the world. Speaking after the Takeover, Mairéad said: "I want to thank Taoiseach Micheál Martin for allowing me to take over his office on International Day of the Girl. No woman has yet held the office of Taoiseach, but I hope girls around Ireland will see this today and be able to picture themselves in the role one day."


## MEDIA PARTNER

We'd also like to thank our media partner, DMG media. Whether that 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**

Above: International Day of the Girl 2021, Taoiseach Micheál Martin and Mairead Butler with RTE camera crew in an Taoiseach's office, Government buildings





A girl wearing Plan International face mask at school in Kaya department Burkina Faso. Photo credit: Plan International

## WORKING TOGETHER

Plan International Ireland cannot achieve its mission in isolation. We believe we can achieve greater impact by building strategic alliances with other organisations and institutions. As mentioned earlier in the annual report 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.

We have built partnerships with other international and local non-government organisations, government bodies, research institutions and the private sector in Ireland and the EU. We are recognised in the global federation as a National Organisation that contributes positively and deploys staff to Country Offices to support programme design and implementation.

In May 2021, Plan International Ireland published 'Halting Lives 2' which platforms the voices of girls and young women detailing the impacts of COVID-19 on their lives. Most of the girls and young women who took part in the research named education as the area of their lives most affected by COVID-19. 'Halting Lives 2' was part funded by Irish Aid, who have demonstrated commitment and global leadership in the area of inclusive, quality education, with Ireland's increased financial commitment to the Global Partnership for Education.



The research aims to draw awareness to the extensive impacts COVID-19 has had on girls' lives and education, raise the profile of Plan International Ireland and position us as an organisation that centres girls' rights and education.

As part of the research we engaged high-profile decision makers and influencers (Minister Colm Brophy, The Global Partnership for Education (GPE)'s Alice Albright, Maia Dunphy, and singer/songwriter Gemma Hayes) in conversation with youth in Ireland, Jordan and Sierra Leone. We also spoke to a teacher from a Deis school in Dublin and visited The Central Model School to speak to 5th class pupils about their experiences during lockdown and returning to education. A video series was produced and promoted across social media platforms.





# FUNDRAISING

**WE ARE VERY GRATEFUL TO OUR LOYAL SUPPORTERS AND AMBASSDORS WHO CONTINUE TO HELP US RAISE AWARENESS AND FUNDS TO MAKE THE WORLD A BETTER PLACE FOR GIRLS AND IN PARTICULAR KEEPING THEM IN EDUCATION, SO THAT THEY CAN FULFILL THEIR DREAMS OF A BETTER LIFE.**

## ABSEIL

On Friday May 27th 2022, 62 brave participants Abseiled 150 feet from Croke Park's Hogan Stand to support Plan International Ireland Abseil Challenge.

Our Ambassador, Brendan Devenney, former GAA player rose to the challenge. This wasn't Brendan's first time in Croke Park, but it was his first time arriving in from the roof!

We also had several corporate supporters from Chupi, AIB, Salesforce, Beacon Hospital, Arachas, Lifegoals and DCU.

This was our main fundraising event since COVID-19.

**Participants were encouraged to raise funds for the event and thanks to their amazing fundraising skills we raised over €28,083. Thanks so much to all our wonderful participants!**

*Top: Head of Fundraising and Communications Carole Wickham and Individual giving manager Anna Keane and Brendan Devaney*

*Right: Chupi and her team abseiling down Croke park for Plan Ireland*





*Brendan Devenney and his family at the launch of the Plan International Charity ball in Donegal 2021*

## BALL

Plan International Ireland's Ambassador Brendan Devenney had a vision to plan a Ball and raise money for three of his chosen charities. One of the charities was Plan International Ireland and he set about raising money and getting sponsorships on the night for 21 children. The event was held in the Mount Errigal Hotel in Letterkenny on Friday, November 12th 2021. Brendan faced many obstacles in the run-up to the event, including a surge in COVID-19 numbers. However, he persevered, and a great night was had, and **a fantastic €24,000 was raised and divided among the three charities! He also succeeded in his goal of in getting 21 children sponsored with Plan International Ireland!**

According to Brendan, "While it's great to have raised this amount of money for three charities, the awareness the ball has raised for the work each of the charities does is equally as important. Getting to know exactly what these groups do to help people has been hugely beneficial, too. We should remember that these are very tough times for charities."

## HIKE FOR HER

Due to COVID-19 Plan International Ireland had to think of alternative ways of raising money while social distancing. Hike for Her was set and was our first virtual, fundraising challenge. It took place for the month of October 2021 in celebration of International Day of the Girl which takes place on October 11th every year.

Participants were asked to walk 100km in the month of October to raise funds for girl's education programmes in West Africa. There is nothing more important than education, but unfortunately, due to poverty, child marriage, conflict and many other factors, millions of girls today, do not have the access to education. The message was simple and easy to understand – Hike for Her to transform a girl's life.

**Over €7,750 was raised. A Facebook group was set up where 285 people joined and there were daily updates and photos exchanged between the participants.**



*Amy Huberman getting ready for Hike For Her in October 2021*





# CHILD

# SPONSORSHIP

Maria, 19, was able to finish her education thanks to Plan International's sponsorship programme in Mozambique. Photo credit: Plan International

**“MY DAUGHTER WAS STILL A CHILD, SHE IS VERY INTELLIGENT AND I DID NOT WANT HER TO SUFFER BECAUSE OF OUR SITUATION. THROUGH THE SPONSORSHIP PROGRAMME, MARIA RECEIVED SCHOOLBOOKS, STATIONERY AND LETTERS FROM HER SPONSORS WHO ENCOURAGED HER. THIS IS HOW SHE WAS ABLE TO FINISH SCHOOL.”**  
**MARIA'S FATHER, JULIO**



## 4,339 CHILDREN WERE SPONSORED BY SUPPORTERS IN IRELAND

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**



### MY SPONSOR HELPED ME FINISH SCHOOL



In many African countries like Mozambique, girls and young women are responsible for taking care of their family's needs. In traditional communities, it is thought that girls do not need to go to school as they are destined to become wives and mothers. Sadly, these social norms often lead to early and forced marriage and teenage pregnancy. Maria tragically lost her mother and sister in the space of just three months. Left with her sisters 3-year-old son and her family to care for, Maria told her father she would drop out of school. "It was hard to juggle between going to school and looking after my family. I did not want to put pressure on my father financially with the purchase of my school supplies, so I told him I would drop out to help at home," explains Maria. But Maria's father Julio, was determined to ensure his daughter finished her education and reached out to a Plan International community worker who enrolled her into Plan's sponsorship programme. Thanks to her sponsor, Maria has now finished school and is continuing her education at a technical college.



#### Blocks on correspondence between the sponsors and children

Over the course of 2021 insecurity and the ongoing impact of COVID-19 across Plan International sponsorship countries have resulted in sponsorship correspondence blocks. The blocks have impacted our sponsorship programmes around the world, including in Burkina Faso, China, Colombia and Niger. As we must consider the safety of Plan International staff members, we have made the difficult decision to suspend some sponsored child annual updates and communications. We have written to all sponsors impacted by the suspensions. In contexts of insecurity, our teams have been working hard to track displaced sponsored children and their families and assist them where possible. We will continue to update sponsors impacted by the blocks on the situation in their sponsored child's community and hope to be in a position to facilitate correspondence and updates for these programmes very soon!





## WORKPLACE ENVIRONMENT

GREAT  
PLACE  
TO  
WORK®

Kumala, 23, realised the importance of technology during the COVID-19 pandemic.  
Photo credit: Plan International

As part of our new strategic objectives 2021-2025 we are focused on our workplace environment and our people. This is a critical element of achieving our strategic goals. Our people are at the centre of everything we do, and we are committed to supporting our staff to achieve their potential. We are focused on ensuring our values and our culture supports our objectives.

### WE WILL IDENTIFY, ACQUIRE, AND RETAIN THE DIVERSE TALENT NEEDED TO ACHIEVE OUR STRATEGIC PRIORITIES

In Financial Year 2022 (FY22) we recruited for 12 vacancies, with nearly 400 applications. Over 55% of applicants were women. Our staff retention rate in FY22 was 77%, slightly lower than the target within our strategic plans. Additionally in the year we restructured our Programme Department to ensure it was fit-for-purpose and aligned with our Strategy. This resulted in the promotion of four internal staff to lead up new teams across the department.

### WE WILL DEVELOP SKILLS AND COMPETENCIES AND SUPPORT TALENT TO GROW WITHIN IRELAND AND BE MOBILE WITHIN THE WIDER FEDERATION

In FY22 we invested over €20,000 on staff training and development. At 1.8% of salary costs, this was below our strategic target of 3% mainly because training courses were held virtually and therefore worked out cheaper. Training and development in FY22 consisted of areas such as safeguarding, safety and security, improving language skills, project management, HR, increasing digital capacity, and budgeting and financial management.

Additionally, throughout the year a number of Plan International Ireland staff were seconded or recruited within the wider Plan family, including support to our response work in Ukraine.

### WE WILL CONTINUE TO BUILD A CULTURE OF TRUST IN THE WORKPLACE AND ADOPT POSITIVE WORK PRACTICES

In FY22 we were proud to achieve a Best Small Workplace in Ireland award by the Great Place to Work organisation. In October we rolled out our new Remote Working Policy, with most staff now operating within the new hybrid model.

# HUMANITARIAN RESPON

## ALIGN STRUCTURES SYSTEMS AND RESOURCES

Mother and baby with their relief aid bundle from Plan International and Irish Aid in Mulanje district after tropical storm Ana in Malawi. Photo credit: Plan International



In order to deliver on our new strategic objectives we are also focused on our systems, structures, and our resources. It is a vital element to ensure the organisation is resilient and able to meet the challenges of a volatile and uncertain future.

### WE WILL REVIEW OUR STRUCTURE TO ENSURE IT ALIGNS WITH OUR STRATEGY, IMPROVES ORGANISATIONAL EFFECTIVENESS, AND DELIVERS RESULTS

After reviewing our Fundraising Department structure in FY21, we focused on our Programme Department in FY22. We restructured the department into a number of smaller more agile team units. As outlined under Strategy Enabler 3, this resulted in the promotion of four existing staff members into Team Leader roles.

### WE WILL INVEST IN OUR SYSTEMS AND PROCESSES, PRIORITISING DIGITAL FIRST, WHILE SUPPORTING AND RESPONDING TO THE NEEDS OF OUR USERS

In early FY22 we recruited a new ICT and Systems Support Officer to support with this objective. The focus in FY22 was improving our IT and cyber infrastructure. This resulted in increased investment in cyber prevention activities, and we commenced a migration of all IT infrastructure to Microsoft Azure. We expect this project to be completed in late 2022.

### WE WILL EMBED KNOWLEDGE WITHIN THE ORGANISATION

In FY22 we continued our roll out of Microsoft SharePoint, a tool to support document management and improved collaboration. Work has commenced on updating and embedding new process documents to ensure our work is efficient and effective.



Children take part in fun activity at child friendly space in the Centre-North of Burkina Faso. Photo credit: Plan International

## 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.

Plan International has always been a leader of innovation in safeguarding. We see the need to move past seeing safeguarding solely as a compliance issue, and we place a strong focus on culture as being the most significant component of a safeguarding framework and sustainability. Throughout the past year, several staff in the Plan International Ireland office have completed workshops such as 'Power, Privilege and Bias', which aims to enable leaders, teams, and individuals to reflect on areas such as the impact of power, privilege, and bias on safeguarding and safer organisational cultures, and the need for respectful and inclusive ways of behaving, thinking, engaging, and working. We understand that mindset and behaviours are some of the hardest areas to change, so any work on the culture requires long term and ongoing commitment.

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 Communications & Fundraising departments, ensuring the highest standards of safeguarding is embedded across all areas of our work.

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](http://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 IRELAND CHARITABLE ASSISTANCE

(A company limited by guarantee)

## DIRECTORS' REPORT AND FINANCIAL STATEMENTS

Financial Year Ended 30 June 2022

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# DIRECTORS AND OTHER INFORMATION

## Board of Directors

Tara Bedi	(appointed 27th October 2021)
Siobhan Blackwell	
Ian Brady	
Jarlath Doyle	(resigned 17th June 2022)
Conor Faughnan	(Chairperson)
Eleanor Flew	
Charles Keane	
Aoife Kelly-Desmond	(Vice Chairperson)
Caleb Kyle	
Brian Lehane	(resigned 8th December 2021)
David O'Leary	(appointed 27th October 2021)
Brighid Smyth	
Jennifer Victory	

## Secretary and Registered Office

Jennifer Victory  
11 Harrington Street  
Dublin 8  
D08 EK7D

## Solicitors

McCann Fitzgerald  
2 Harbourmaster Place  
IFSC  
Dublin 1

**Registered Number:** 359578

**Revenue Commissioners Charity Number:** CHY15037

**Registered Charity Number:** 20050764

## Independent Auditors

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

## Bankers

Bank of Ireland  
39 St Stephens Green  
Dublin 2

Allied Irish Bank  
1-4 Lower Baggot Street  
Dublin 2

## Senior Management Team

Paul O'Brien	Chief Executive Officer	
Anna Keane	Individual Giving Manager	
Donal Maher	Chief Operating Officer	
Dualta Roughneen	Head of Programmes	
John Rynne	Emergency Programmes Manager	(resigned 12th January 2022)
Barbara Scettri	Development Programme Manager	(resigned 8th October 2021)
Carole Wickham	Head of Fundraising and Communication	

# DIRECTORS' (TRUSTEES') REPORT

The Directors present herewith the audited financial statements for the year ended 30 June 2022 (Financial Year 2022, or FY22). 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 Girl Fund campaign. In addition, funding is currently received from a variety of sources primarily the public through various fundraising initiatives, Irish Aid, the European Union, United Nations organisations, Education Cannot Wait, 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. 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.



## Focus for the financial year ended 30 June 2023

### 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, All Girls Standing Strong. 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 programme participants 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 programme countries, the Board is optimistic towards the performance of the organisation in FY23.

Following our award for Best Small Workplace in Ireland in 2021, we will once again take part in the Great Place to Work survey in October 2022 and continue to implement our Human Resources strategy to ensure we have the right blend of competencies across the organisation.

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

A central effort in FY23 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 26. 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 112 working hours in FY22. This was significantly up on the previous year which had restrictions in the Plan office due to the ongoing COVID pandemic. 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. In June 2022 the Members Assembly approved a new Global Environmental Policy, with ambitious reduction targets to 2031. We monitor electricity, water, and paper use, and air travel to measure our environmental impact. COVID has continued to impact our organisation this year, with air travel restricted for most of the reporting period.

## Financial review

The financial outcome for FY22 is set out in the 'Statement of Financial Activities' on page 67.

### Income

Plan International Ireland income for the year to 30 June 2022 was €15.26m, an increase of 43% on the previous financial year. This increase was primarily in our grant income, specifically funding from the Irish Government, with large grants received locally through Irish embassies in Liberia and Vietnam. Overall, taking into account the continued impacts of COVID in the financial year, the results represent an excellent 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 sponsors and regular givers, trusts and foundations, trade unions, and tax refunds from the Revenue Commissioners. In FY22 we received just over €2.16m from these income streams (see note 5a to the financial statements). This represents an increase of 8.9% when compared to FY21. This increase is primarily related to successful public appeals for our work in Ukraine and the receipt of a €100k legacy.

### Grants from governments and other co-funders

Plan International Ireland received a total of €12.22m in grants from governments and other co-funders in FY22 (see note 5b to the financial statements for analysis by donor). This represents a substantial 42% increase from FY21 levels. Irish Aid (Government of Ireland's official international development aid programme) was the largest donor in FY22, providing a figure of €4.1m or 27% of overall income.

### Donated commodities

Commodities donated to the organisation and distributed as part of its emergency response and relief programmes were valued at €881k in FY22, an increase from FY21 figure of €29k (see note 5c to the financial statements for details).

### Four-year income trend:

Key indicator	FY22	FY21	FY20	FY19
Total income	€15.26m	€10.65m	€15.72m	€18.36m

### Expenditure

Total expenditure for the year was €17.5m, made up as follows:

Key indicator	€	%
Charitable activities	16,715,587	95.5
Raising funds	780,726	4.5

Total expenditure, at €17.5m, represents a 59% increase from FY21 level of €10.99m. This increase is due to an increase in grant income.

### Charitable activities

Expenditure on charitable activities in FY22 totalled €16.72m, a 60% increase from FY21 levels of €10.45m (see note 6 to the financial statements for details). This increase is due to a similar increase in grant income.

### Raising funds

The cost of raising funds totalled €781k in FY22, a 42% increase from FY21 levels of €548k. This increase is primarily due to limited events fundraising activities throughout the prior year due to COVID (see note 7 to the financial statements for details), with expenditure returning to more normal levels in FY22.



### 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 €621k, an 8.4% increase from FY21 levels of €573k (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	FY22	FY21
Return on fundraising spend (per one euro spent)	€2.77	€3.62
Charitable activities as a percentage of total costs	95.5%	95.0%
Support costs as a percentage of total costs	3.6%	5.2%

*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 increased slightly from 95.0% in FY21, to 95.5% in FY22. The increase is due to additional grant spend in the period. The Board have committed to ensuring this percentage exceeds 90% on an annual basis for the life of the current strategy.

*Support costs as a percentage of total costs* – this illustrates how much of total expenditure is absorbed by essential but non-core activities and functions. Total support costs increased by 8.4% in FY22 but decreased as a percentage of overall total costs at 3.6% (versus 5.2% in FY21). Management benchmark this ratio against a number of NGOs in Ireland and across the Plan federation. On average, 3.6% 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 decreased from €3.62 in FY21, to €2.77 in FY22. The decrease is mainly due to increased investment on regular giving fundraising, with financial returns from this type of fundraising typically received over a longer period of time. Management also benchmarks this ratio against a number of NGOs in Ireland and across the Plan federation. On average, €2.77 would be viewed as on par with most agencies reviewed, varying from €5.07 (Trócaire) to €2.70 (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, since early 2020, the COVID pandemic has added significant uncertainty in the many environments in which we work. The Reserves Policy is based on a number of criteria and calculations:

- Planned future deficits (if any) – the current 2023 budget is forecasting an operating deficit;
- Provision for a downturn in unrestricted income – the provision is calculated based on a 10% reduction in unrestricted income;
- Financing of Fixed Assets – a general provision for the financing of long-term assets. The Management Team is 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; and
- 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 €900,000 to €1,100,000 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, nor is it desired.

At 30 June 2022, our reserves were €1,581,925 (2021: €1,396,668), which is nearly €500k above the top of the reserves range. This was mainly due the receipt of a large legacy late in the year as well as limited fundraising expenditure in the period due to the ongoing COVID pandemic. With most COVID restrictions now removed in Ireland and all of our Country Offices reopened, the Directors are hopeful that activities should return to more normal levels in FY23, and the approved FY23 budget is forecasting a deficit of nearly €250k. The Directors anticipate the reserves figure as of 30 June 2023 will continue to be ahead of our reserves policy, but plans are in place to reduce reserves over the life of the current strategy.

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

<b>Key indicator</b>	<b>FY22</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
Unrestricted reserves	€1,581,925	€1,396,668	€1,071,025	€939,786
Unrestricted reserves as a percentage of total income	10.4%	13.1%	6.8%	5.1%

## 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 delegates 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 of 30 June 2022, there were 11 board directors. The names and biographies of the current board members appears on page 57-58.

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 2021, and actions are being implemented, with the majority now complete. The next self-audit is due to take place by the end of FY23.



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.

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 FY22**

<b>Name</b>	<b>Attended</b>
Conor Faughnan Chairperson	5/6
Tara Bedi	4/5
Siobhan Blackwell	5/6
Ian Brady	4/6
Jarlath Doyle	4/5
Eleanor Flew	5/6
Charles Keane	6/6
Aoife Kelly-Desmond Vice-Chairperson	6/6
Caleb Kyle	4/6
Brian Lehane Company Secretary (until 8th December 2021)	3/3
David O'Leary	5/5
Brighid Smyth	6/6
Jennifer Victory Company Secretary (from 8th December 2021)	6/6

#### **Committees of the board**

There are four standing committees of the board. All committees have terms of reference which are reviewed and approved by the board on a three-year cycle. As well as the four main committees, from time to time the board will appoint a special project committee. 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 FY22**

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 Charles Keane, 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 Sarah O'Boyle, Assistant Principal Officer at the HSE). The CEO and Head of Programmes attend meetings by invitation. Mary Corbett had served nine years on the Programme Committee and rotated off during the year being replaced by Sarah O'Boyle.

<b>Name</b>	<b>Attended</b>
Tara Bedi	3/3
Mary Corbett (external)	1/1
Pat Gibbons (external)	4/4
Charles Keane	3/4
Sarah O'Boyle (external)	3/3

### **Marketing and fundraising**

Chaired by Brighid Smyth, the committee is responsible for overseeing the communication and 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 communication and fundraising activities. The committee currently consists of three board directors and two Youth Advisory Panel (YAP) Members. The CEO and Head of Fundraising and Communication attend meetings by invitation.

<b>Name</b>	<b>Attended</b>
Ross Boyd (YAP)	1/1
Ian Brady	2/2
Brighid Smyth	4/4
Sarah Collins (YAP)	2/3
Anna Golden (YAP)	4/4
Eleanor Flew	4/4
David O'Leary	3/4

### **Finance committee**

This committee was chaired by both Brian Lehane and Jarlath Doyle in the year. 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.

<b>Name</b>	<b>Attended</b>
Siobhan Blackwell	4/5
Ian Brady	2/3
Jarlath Doyle	5/5
Brian Lehane	2/2
Jennifer Victory	5/5

### **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.

<b>Name</b>	<b>Attended</b>
Aoife Kelly-Desmond	2/2
Caleb Kyle	2/2
Brian Lehane	1/1
Ian Brady	1/1



## 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 Managing Solicitor at Mercy Law Resource Centre, an independent law centre which provides free legal advice and representation to people who are homeless or at risk of becoming homeless. Aoife previously worked as a solicitor in A&L Goodbody and Matheson, where she advised commercial entities, in particular financial institutions, and public bodies on investigations, regulatory matters and complex litigation and disputes.

**Jennifer Victory (Secretary):** Jennifer has been a board director since 2018. Jennifer is the Head of Finance Operations at ION Group. Jennifer has a wealth of senior financial experience with previous roles in Smurfit Kappa, Hostelworld Group plc, and Applegreen plc. 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.

**Dr. Tara Bedi:** Tara has been a board director since October 2021. Tara is a Research Fellow in the Economics Department at Trinity College Dublin. She is a development economist with a focus on gender and social protection. She is working on projects in Ethiopia, India, Malawi, and Mauritania. Prior to this, she worked with Trócaire, an Irish NGO. Before moving to Ireland, Tara worked in the Poverty Reduction Group at the World Bank, where she worked and published on impact evaluations, poverty maps and poverty monitoring systems. She received a master's degree in Public Administration in International Development from the Harvard Kennedy School. She holds a PhD in Development Economics from Trinity College Dublin.

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

**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.

**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 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 services to clients in the Real Estate, Financial Services and Not-for-Profit sectors.

**David O'Leary:** David has been a board director since October 2021. David helps companies, governments, and profit for purpose organisations to drive and sustain strategic innovation, digitalisation, and excellence. He built his own advertising agency before exiting in a sale to a global marketing agency. He manages the world's largest mass participation sports event for women: The Women's Mini Marathon. David holds an MBA from the UCD Smurfit School and is a graduate of The Institute of Directors Chartered Director programme.

**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. In 2022, Brighid completed a professional certificate in Governance with the Institute of Public Administration.

### 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 2022, included 21 National Organisations, Plan International Inc., and their subsidiaries.

Programme delivery is carried out through country offices in 55 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 2022, the Members' Assembly approved a new global strategy to 2027, entitled All Girls Standing Strong. The global strategy is available on Plan International's website.



## 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 2022 there were 11 non-executive directors on the International Board including seven non-executive directors who sit on the Board of a National Office, three non-executive directors who are independent from Plan International and come from developing countries (Malawi, Peru, and Pakistan) and one further non-executive director who is independent of the National Offices and is based in Switzerland.

All non-executive directors have fiduciary duties to act in the interests of Plan International Inc. Members of the International Board are nominated on the basis that they provide a range of skills and experiences of importance to Plan International according to criteria defined by the Members’ Assembly. The International Boards of directors hold office for a term of three years, upon completion of which they are eligible for re-election for up to two further consecutive terms. The chair of the Members’ Assembly is also chair of the International Board and may serve up to two consecutive terms of three years as chair. The current Chair was appointed in November 2021.

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 are 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.

**Foreign exchange risk:**

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

**Liquidity risk:**

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

Plan International Ireland's liquidity is managed by ensuring that sufficient cash and deposits are held on short notice, and by retaining sufficient unrestricted reserves to cover short term fluctuations in income. Our reserves policy, combined with our remitting funds to Plan International Inc. only after receipt, results in low exposure to liquidity risk.

Plan International Ireland operates in highly unpredictable environments. Consequently, our work is often shaped and influenced by the taking or avoidance of risk. The expectation is not to eliminate all risk, but rather to set out a management system and governance oversight whereby significant risks can be identified, assessed, mitigated, monitored, and reported across the organisation. Each risk item is analysed according to its perceived potential impact together with actions that either have or will be taken in mitigation. The quarterly movement of each risk listed in the Risk Register is analysed and reviewed quarterly by our Senior Management Team, our Finance Committee, and our Board of Directors.

In late FY21 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 countries we work in. Management reviewed all three risks in FY22, 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 FY23.

While the impact of COVID on FY22 were minimal, the Board and Management team continuing to monitor and input into new risks as they may arise throughout FY23 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 decisions 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.

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. Each year Plan International Ireland's accounts are audited by PricewaterhouseCoopers (PwC) to ensure accuracy and consistency in financial reporting. Plan International has a large internal audit function staffed with experienced auditors called Global Assurance (GA). GA carries out audits of each Plan International Country Office (CO) at least every three years.

**Developments in FY22:** Travel restrictions due to COVID increased the likelihood of this risk crystalising, with significantly reduced oversight of programme implementation. These travel restrictions began to lift in January 2022, and limited travel has resumed. Throughout COVID, 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.

In November 2021 the Members Assembly reviewed and approved revisions to the existing Anti-Fraud, Anti-Bribery and Corruption Policy. The Policy sets out a framework for addressing the risks of fraud and corruption and promotes a culture of transparency throughout all Plan entities.

### Risk 2: Financial

**Trend:** Increasing ↑

**Risk Appetite:** Bold

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

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

**Developments in FY22:** FY22 was the first year of our new four-year strategy and we have ambitious targets for raising funds to assist in achieving our programmatic objectives. While FY22 targets were achieved in all business units, we continued to struggle to acquire new regular donors, mainly because of the availability of suppliers for Door-to-Door acquisition. On our Grants side a new Business Development Unit was established which will help secure a steady pipeline of Donor grants.

### **Risk 3:** Reputational Trend: Reducing ↓

**Risk Appetite:** Balanced

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

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

**Developments in FY22:** The organisation has a strong framework of policies and procedures in place to ensure this risk is managed appropriately. Our existing Code of Conduct was embedded in the period, and a non-staff version included within the revised Directors Handbook for all Board members. A new Social Media Policy was approved, and a revamp of our existing website, [www.plan.ie](http://www.plan.ie), was completed in March 2022.

### **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. Plan International Ireland is fully compliant with the Charities Regulator Governance Code.

**Developments in FY22:** A significant focus throughout FY22 was our continued work on aligning HR Policies to the ongoing COVID pandemic and changing legislation in relation to remote working. 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 FY22:** Work continued in FY22 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. A new Preventing Sexual Harassment, Exploitation, and Abuse (PSHEA) was also drafted in the year, and it is expected to be approved before the end of 2022.

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

## Plan International federation

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

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

Plan International continues to develop its approach to risk management throughout Plan International as part of an on-going improvement plan overseen by Plan International'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.

## Covid 19 – Ongoing Impact

The directors have considered the impacts of the pandemic and have reviewed any additional Covid-19 protocols to be put in place per season and will continue to monitor any impact on cashflows.

## Ukraine/Russia Conflict

The directors have considered the impact of the situation arising from the invasion of Ukraine by Russia, and the consequent sanctions imposed on the latter, which are generating impacts on the global economy that, at the date of preparation of these financial statements, are unpredictable.

In this new context, the world economy is affected by increases in the prices of certain goods, particularly energy and food, as well as by growing tensions in the supply chain. At the time of finalisation of these financial statements, the main impacts for this organisation were rising energy costs. The Management Team has noticed some fundraising pressures on campaigns as donors are diverting funds to Ukrainian causes. The directors will continue to monitor the impacts of same on costs, budgets, and cash flow projection.

## 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.

### **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.

### **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 2022, 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 69.

### **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 2022.

### **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.

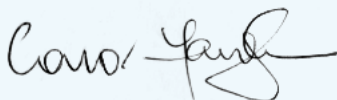
### **Auditors**

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**



**Aoife Kelly-Desmond**



**Conor Faughnan**

**Date:** 26 October 2022



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

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

#### **Report on the audit of the financial statements**

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##### **Opinion**

In our opinion, Plan Ireland Charitable Assistance's financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 30 June 2022 and of its deficit 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 Directors' Report and Financial Statements, which comprise:

- the balance sheet as at 30 June 2022;
  - the profit and loss and 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.

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##### **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.

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##### **Reporting on other information**

The other information comprises all of the information in the Directors' 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' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 30 June 2022 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.
- Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

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## **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 63-64, 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:

[https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](https://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.



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## Other required reporting

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### **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.

A handwritten signature in black ink that reads 'Aisling Fitzgerald'.

Aisling Fitzgerald  
for and on behalf of PricewaterhouseCoopers  
Chartered Accountants and Statutory Audit Firm  
Dublin  
27 October 2022

# STATEMENT OF FINANCIAL ACTIVITIES

## FINANCIAL YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €
<b>Income and endowments from:</b>							
Donations and legacies	5 (a)	1,904,530	255,936	2,160,466	1,805,369	178,695	1,984,064
<i>Charitable activities:</i>							
- grants from governments and other co-funders	5 (b)	571,948	11,648,136	12,220,084	476,419	8,160,113	8,636,532
- donated commodities	5 (c)	-	880,648	880,648	-	28,530	28,530
Investment income	9	192	-	192	71	-	71
<b>Total income</b>		<u>2,476,670</u>	<u>12,784,720</u>	<u>15,261,390</u>	<u>2,281,859</u>	<u>8,367,338</u>	<u>10,649,197</u>
<b>Expenditure on:</b>							
Charitable activities	6	1,326,857	15,388,730	16,715,587	1,354,557	9,091,545	10,446,102
Raising funds	7	742,121	38,605	780,726	508,757	39,578	548,335
<b>Total expenditure</b>		<u>2,068,978</u>	<u>15,427,335</u>	<u>17,496,313</u>	<u>1,863,314</u>	<u>9,131,123</u>	<u>10,994,437</u>
<b>Net (expenditure)/income</b>		<u>407,692</u>	<u>(2,642,615)</u>	<u>(2,234,923)</u>	<u>418,545</u>	<u>(763,785)</u>	<u>(345,240)</u>
Transfers between funds	16	(222,435)	222,435	-	(92,902)	92,902	-
<b>Net movement in funds</b>		<u>185,257</u>	<u>(2,420,180)</u>	<u>(2,234,923)</u>	<u>325,643</u>	<u>(670,883)</u>	<u>(345,240)</u>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,396,668	4,081,764	5,478,432	1,071,025	4,752,647	5,823,672
<b>Total funds carried forward</b>		<u>1,581,925</u>	<u>1,661,584</u>	<u>3,243,509</u>	<u>1,396,668</u>	<u>4,081,764</u>	<u>5,478,432</u>

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 73-81 form an integral part of these financial statements.

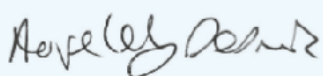


# BALANCE SHEET

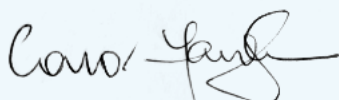
## AS AT 30 JUNE 2022

	Notes	2022 €	2021 €
<b>Fixed assets</b>			
Tangible assets	12	74,659	40,223
<b>Current assets</b>			
Debtors	13	725,327	812,018
Cash at bank and in hand	15	2,617,808	4,951,008
<b>Creditors: amounts falling due within one year</b>	14	(174,285)	(324,817)
<b>Net current assets</b>		3,168,850	5,438,209
<b>Total assets less current liabilities</b>		3,243,509	5,478,432
<b>The funds of the charity:</b>			
Restricted funds	16	1,661,584	4,081,764
Unrestricted funds		1,581,925	1,396,668
<b>Total charity funds</b>		3,243,509	5,478,432

On behalf of the board



**Aoife Kelly-Desmond**



**Conor Faughnan**

**Date:** 26 October 2022

# STATEMENT OF CASH FLOWS

## FINANCIAL YEAR ENDED 30 JUNE 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Net cash (outflow) from operating activities	17	(2,274,062)	(864,982)
<b>Cash flows from investing activities</b>			
Purchase of fixed assets	12	(60,037)	(1,461)
Loss on disposal of fixed assets		707	-
Returns on investments and servicing of finance		192	71
Net cash used in investing activities		(59,138)	(1,390)
Change in cash and cash equivalents in reporting period		(2,333,200)	(866,372)
Cash and cash equivalents at the beginning of the reporting period		4,951,008	5,817,380
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>2,617,808</b>	<b>4,951,008</b>

# STATEMENT OF CHANGES IN FUNDS

## FINANCIAL YEAR ENDED 30 JUNE 2022

	Unrestricted funds €	Restricted funds €	Total €
Balance at 1 July 2020	1,071,025	4,752,647	5,823,672
Net income/(expenditure)	325,643	(670,883)	(345,240)
<b>Balance at 30 June 2021</b>	<b>1,396,668</b>	<b>4,081,764</b>	<b>5,478,432</b>
Balance at 1 July 2021	1,396,668	4,081,764	5,478,432
Net income/(expenditure)	185,257	(2,420,180)	(2,234,923)
<b>Balance at 30 June 2022</b>	<b>1,581,925</b>	<b>1,661,584</b>	<b>3,243,509</b>



# 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 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 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 International Ireland has recorded a net deficit of €2,234,923 (2021: €345,240) for the financial period ended 30 June 2022. At the balance sheet date, the company has net current assets of €3,168,850 (2021: €5,438,209) and total net assets of €3,243,509 (2021: €5,478,432).

The Charity meets its day-to-day working capital requirements through its cash balances. The Directors have modelled the income and expenditure on our cash forecast for the next 12 months, and we are comfortable that the organisation will be in a position to meet its obligations as they fall due. The Directors are comfortable that the forecasts they have prepared have considered a number of sensitivities, including a range of outcomes, and that in all cases their remains sufficient mitigation measures available to the Directors to ensure that cash-flows are managed and that the Charity can continue to meet its obligations as they fall due for the period of at least 12 months from signing the financial statements. The company is performing strongly in FY23 and therefore, these financial statements have been prepared on a going concern basis.

### (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.

### **(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.

#### *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 for any financial instruments. As at 30 June 2022 there were none (2021: 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.

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.

(a) Depreciation and residual values Depreciation on all assets is calculated, using the straight-line method over their estimated useful lives, as follows: Leasehold Improvements 10%, Fixtures and Fittings 20%, and Computer software and website costs 33%. The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each financial year. The effect of any change in either residual values or useful lives is accounted for prospectively.

(b) Derecognition Tangible fixed assets are derecognised on disposal or transfer or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the statement of financial activities.

#### **(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 (c).

### 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 (d).

## 5 Incoming resources

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €
<b>(a) Income from donations and legacies</b>						
Committed giving	1,286,289	1,046	1,287,335	1,354,563	1,132	1,355,695
Refund from Revenue Commissioners	397,749	-	397,749	333,323	-	333,323
Legacy donation	106,128	-	106,128	-	-	-
Public appeals and other donations	95,625	147,184	242,809	85,678	42,314	127,992
Corporates, major donors, and trusts	18,739	107,706	126,445	31,805	135,249	167,054
<b>Total</b>	<b>1,904,530</b>	<b>255,936</b>	<b>2,160,466</b>	<b>1,805,369</b>	<b>178,695</b>	<b>1,984,064</b>

Number of sponsored children	4,339	4,630
Girl Fund Members	1,386	1,433

### (b) Income from charitable activities - grants from governments and other co-funders

Irish government (Irish Aid)	213,208	3,886,195	4,099,403	183,135	3,234,089	3,417,224
Irish embassies (Department of Foreign Affairs)	-	2,217,638	2,217,638	-	572,878	572,878
European Commission (INTPA/DEVCO)	16,326	225,269	241,595	30,440	(30,440)	-
European Civil Protection and Humanitarian						
Aid Operations (ECHO)	44,320	1,149,771	1,194,091	42,680	556,274	598,954
Education Cannot Wait	29,421	371,397	400,818	115,224	1,132,630	1,247,854
Global Partnership for Education	-	-	-	8,893	127,045	135,938
Irish Research Council	-	13,875	13,875	-	17,250	17,250
Gaiety School of Acting	-	(22,491)	(22,491)	-	9,012	9,012
Save the Children	5,544	242,461	248,005	-	-	-
Other donors	-	87,254	87,254	-	-	-
UN agencies	263,129	3,476,767	3,739,896	96,047	2,541,375	2,637,422
<b>Total</b>	<b>571,948</b>	<b>11,648,136</b>	<b>12,220,084</b>	<b>476,419</b>	<b>8,160,113</b>	<b>8,636,532</b>

### (c) Income from charitable activities - donated commodities

Donor	Commodity received	Country	Total 2022 €	Total 2020 €
UNICEF	Educational Equipment	Central African Republic	259,557	28,530
UNICEF	Educational Equipment	Ethiopia	8,371	-
Irish government (Irish Aid)	Shelter kits	Malawi	316,869	-
UNICEF	Educational Equipment	Philippines	171,435	-
WFP	Foodstuffs	El Salvador	124,416	-
			<b>880,648</b>	<b>28,530</b>

In 2022 and 2021 all donated commodities were restricted.

## 6 Charitable activities

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €
Direct to the field	636,753	14,852,163	15,488,916	671,202	8,459,640	9,130,842
Staff costs	261,237	372,338	633,575	303,012	394,430	697,442
Development Education	9,296	13,220	22,516	11,984	30,658	42,642
Programme management	68,520	85,756	154,276	50,534	140,667	191,201
Support cost allocation	351,051	65,253	416,304	317,825	66,150	383,975
<b>Total</b>	<b>1,326,857</b>	<b>15,388,730</b>	<b>16,715,587</b>	<b>1,354,557</b>	<b>9,091,545</b>	<b>10,446,102</b>

## 7 Raising funds

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €
Marketing and advertising	183,065	2,504	185,570	72,403	1,575	73,978
Fundraising	113,478	1,481	114,959	76,356	5,422	81,778
Staff costs	272,672	2,480	275,152	203,457	-	203,457
Support cost allocation	172,906	32,139	205,045	156,541	32,581	189,122
<b>Total</b>	<b>742,121</b>	<b>38,605</b>	<b>780,726</b>	<b>508,757</b>	<b>39,578</b>	<b>548,335</b>

## 8 Support costs

	Charitable Activities 2022 €	Fund Raising 2022 €	Total 2022 €	Charitable Activities 2021 €	Fund Raising 2021 €	Total 2021 €
Finance, HR, and ICT	189,087	93,133	282,220	177,533	87,442	264,975
Premises costs	44,495	21,915	66,410	32,176	15,848	48,024
Communications	34,511	16,998	51,509	46,701	23,002	69,703
Governance and Board	40,477	19,936	60,413	33,002	16,254	49,256
General management	107,734	53,063	160,797	94,563	46,576	141,139
<b>Total</b>	<b>416,304</b>	<b>205,045</b>	<b>621,349</b>	<b>383,975</b>	<b>189,122</b>	<b>573,097</b>

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

## 9 Other information

	2022 €	2021 €
The net income for the year is stated after charging/(crediting) the following items:		
Depreciation	24,894	18,782
Audit of entity financial statements	30,750	29,040
Interest receivable	(192)	(71)

Auditors' remuneration (including expenses) relates 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

	2022 €	2021 €
<b>(a) Staff costs</b>		
Staff costs were as follows:		
Wages and salaries	1,148,700	1,131,945
Social insurance costs	126,059	128,487
Other employee benefit costs	28,029	28,282
Other retirement benefit costs	33,860	35,512
<b>Total</b>	<b>1,336,648</b>	<b>1,324,226</b>

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 (2021: zero).

	2022 Number	2021 Number
<b>(b) Staff numbers</b>		
The average number of employees during the financial year, analysed by activity was as follows:		
Programmes	13.0	14.0
Public Engagement	7.5	6.0
Finance, HR, and ICT	4.5	4.0
CEO	1.0	1.0
<b>Total employees</b>	<b>26.0</b>	<b>25.0</b>

	2022 Number	2021 Number
<b>(c) Salary range</b>		
Salary banding for all employees earning over €60,000		
€60,000 to €70,000	2	2
€70,001 to €80,000	1	-
€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) is reviewed annually by the HR and Remuneration Committee. The CEO salary is €99,500 (2021: €99,500).

### Directors

Directors received no remuneration (2021: €nil) or expenses (2021: €nil) during the reporting period. There were no loans advanced to directors during the year and no loans outstanding at 30 June 2022 (2021: €nil).

### Key management compensation

Key management are defined as the senior management team, details of which can be found on page 49. The compensation paid or payable to key management for employee services is shown below:

	2022 €	2021 €
Wages and salaries	355,100	412,952
Social insurance costs	39,113	46,347
Other employee benefit costs	6,332	5,736
Other retirement benefit costs	12,555	13,415



## 12 Fixed assets

	Website and software €	Computer equipment €	Fixtures and fittings €	Leasehold improvements €	Total €
<b>Cost</b>					
At beginning of year	54,798	94,681	9,481	46,097	205,057
Additions in year	45,239	14,798	-	-	60,037
Disposals for the year	(40,794)	-	-	-	(40,794)
At end of year	59,243	109,479	9,481	46,097	224,300
<b>Depreciation</b>					
At beginning of year	51,969	87,894	8,083	16,888	164,834
Depreciation charge for year	10,942	8,330	1,012	4,610	24,894
Depreciation on disposals for year	(40,087)	-	-	-	(40,087)
At end of year	22,824	96,224	9,095	21,498	149,641
<b>Net book value</b>					
At 30 June 2022	36,419	13,255	386	24,599	74,659
At 30 June 2021	2,829	6,787	1,398	29,209	40,223

All fixed assets have been purchased using unrestricted funds.

## 13 Debtors

	2022 €	2021 €
Accrued income	323,300	607,756
Prepayments	35,095	21,700
Other debtors	366,932	182,562
<b>Total</b>	<b>725,327</b>	<b>812,018</b>

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 and other co-funders. Other Debtors includes an amount of €346,578 (2021: €181,507) due from Plan International Inc.

## 14 Creditors: amounts falling due within one year

	2022 €	2021 €
Trade creditors	32,732	135,466
Tax and social insurance	48,462	34,746
Accruals	42,640	94,898
Other creditors	4,880	13,478
Deferred income	45,571	46,229
<b>Total</b>	<b>174,285</b>	<b>324,817</b>

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

	2022 €	2021 €
Bank and cash – restricted	1,661,584	3,672,069
Bank and cash – unrestricted	956,224	1,278,939
<b>Total</b>	<b>2,617,808</b>	<b>4,951,008</b>

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

	Opening restricted funds €	Restricted income €	Restricted expenditure €	Transfer between funds €	Closing restricted funds €
Irish Aid	591,944	6,103,833	5,782,023	-	913,754
European Commission (INTPA/DEVCO)	3,158,885	225,269	3,227,366	-	156,788
European Civil Protection and Humanitarian Aid Operation (ECHO)	133,173	1,149,771	985,026	(6,651)	291,267
Institutional grants	6,785	4,169,263	4,246,538	80,233	9,743
Other donations	190,977	255,936	305,734	148,853	290,032
Donated commodities	-	880,648	880,648	-	-
	4,081,764	12,784,720	15,427,335	222,435	1,661,584

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.

## 17 Net cash flow from operating activities

	2022 €	2021 €
Net (expenditure) for the reporting period	(2,234,923)	(345,240)
<i>Adjustments for:</i>		
Depreciation	24,894	18,782
Interest receivable	(192)	(71)
Decrease/(Increase) in debtors	86,691	(217,697)
(Decrease) in creditors	(150,532)	(320,756)
Net cash (outflow) from operating activities	(2,274,062)	(864,982)

## 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 2022 represents contributions payable to the fund and this amounted to €33,860 (2021: €35,512). The fund was in credit of €nil as at 30 June 2022 (2021: €733).

## 19 Related party transactions

### *Plan International Inc.*

Plan International Ireland is a member of Plan International Inc. as set out on page 48. During the year Plan International Ireland transferred funds totalling €14,783,669 (2021: €8,626,586) 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 €19,420 (2021: €10,000) to the IEA. Plan International Ireland's income in the year included €68,771 (2021: €38,690) receivable from IEA appeals. As at 30 June 2022, the IEA owed Plan International Ireland €nil (2021: €nil).

## 20 Operating leases

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

	2022	2021
	€	€
<b>Payments due:</b>		
Not later than one year	47,050	47,051
Later than one year and not later than five years	170,000	-
Later than five years	-	-

## 21 Subsequent events

There have been no significant events affecting the organisation.

## 22 Approval of financial statements

The directors approved the financial statements on 26 October 2022.



## NOTES

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