



Until we are all equal



# Annual Report 2024

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024



Blanche, 18, from Benin took part in Plan's Generations in Dialogue project, along with her mother and grandmother. Photo by Plan International

# Contents

Our Story, Purpose & Focus	4-5
Our Impact	6-7
Message from the Chair	8
Message from the CEO	9
Our Core Values	10-11
Where We Work	12-13
Governance	14-15
Income and Expenditure	16-17
Our Strategy	18-19
Our Programmes	20-35
Global Citizenship Education	36
Public Engagement	38-41
Child Sponsorship	42-43
Workplace Environment	44
Structure, Systems and Resources	45
Safeguarding	46-47
Directors' Report and Financial Statement	48-89

# 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 36,367 organisations in 83 countries, reaching 43 million children, including over 23 million girls, through our work. Our ambition is simple but powerful: to improve lives of children and to help create a world where we are all equal

# 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 the children and communities to prepare for and respond to crises and to overcome adversity.
- Support the safe and successful progression of children from birth.

**Over the past two years, northern Benin has been experiencing increasing threats and attacks by armed groups as the security crisis affecting the Sahel moves south. Plan International is working to improve the learning conditions for internally displaced children and their teachers. PHOTO: Plan International**



# Our Focus



**Education**



**Child protection**



**Participating  
as citizens**



**Responding to core  
humanitarian needs**

# Our Core Values



**We strive for  
lasting impact**



**We are open and  
accountable**



**We work  
well together**



**We are inclusive  
and empowering**



# 2024 at a Glance

## Global Impact



**1.2 MILLION**

Children sponsored by supporters



Active  
in **83**  
countries



**87**  
Disasters  
Responses

**43 MILLION** CHILDREN REACHED

**23.3**  
**MILLION**  
GIRLS REACHED



**19.7**  
**MILLION**  
BOYS REACHED



Worked with  
**63,875**  
communities



Partnered with  
**36,367**  
organisations

# Impact from Ireland



## 1 MILLION

CHILDREN AND TEACHERS  
RECEIVED EDUCATION AND EDUCATIONAL  
TRAINING ACROSS

## 25 COUNTRIES



## 10

Emergencies  
Responded to

## 4,135

Sponsored Children

## 860,911

Children benefitted  
from education  
programmes

## 130,037

Children received  
education in an  
emergency

# Message from the Chair



As I reflect on the past year, it is impossible to ignore the profound fragility of the global context we find ourselves in. From escalating conflicts and climate crises to pervasive inequality, the challenges facing our world have intensified, impacting the lives of millions, particularly the most vulnerable among us—women and children, especially girls.

In many of the regions where Plan International operates, we are witnessing a deterioration in stability and security. I am proud that Plan International Ireland remains committed to delivering meaningful intervention even in the most challenging environments. Our presence in these unstable contexts positions us uniquely to respond effectively, leveraging our expertise and commitment to champion the rights of children and to empower girls where they are most in need.

Plan International Ireland has been steadfast in its mission to address the urgent needs of those living in the most difficult circumstances. Our work, driven by the strength and resilience of the communities we serve, underscores our dedication to promoting gender equality and ensuring that every child has the opportunity to thrive. We know that girls face the brunt of adversity in times of crisis, and we remain committed to breaking the cycles of poverty and discrimination that hinder their potential. When we can remove the barriers in their way, there is no limit to what girls can achieve.

This past year has reaffirmed the critical role of our programmes in providing both immediate relief and long-term solutions. Whether through education, health care or protection services, our initiatives are tailored to the unique needs of the communities we serve. Our team, along with our dedicated partners and supporters, has shown remarkable resilience and adaptability in the face of adversity.

Because of our combined efforts, more children, especially girls attend and stay in school, there are fewer forced and early marriages, more protection against Gender Based Violence and increased access to information on sexual health and reproductive rights.

Of course, we still have a long way to go. But together, we can rise to the challenge and make a meaningful difference in the lives of the most vulnerable. The road ahead may be fraught with obstacles, but with your continued support, I am confident that we can forge a brighter future for children and communities worldwide.

I would like to take this opportunity to thank the members of the board and all of Plan International Ireland's staff, not least our CEO Paul O'Brien, for their commitment and tireless efforts to create a fairer and more equal world.

Thank you.

Aoife Kelly Desmond, Chair

## Gender balance of board including directors and members



### Programme committee

Tara Bedi

Mairead Butler

Pat Gibbons (external)

Charles Keane

Sarah O'Boyle (resigned Dec '23)



### Marketing and Fundraising committee

Brigid Smyth

Anna Golden (youth member)

Eleanor Flew

David O'Leary



### Finance committee

Siobhan Blackwell

Deirdre Corcoran

Jessica Feary

John Perry

Patrick Scott

Jennifer Victory



### HR and Remuneration Committee

Aoife Kelly-Desmond

Oonagh Kelly

Caleb Kyle

# Message from the CEO



I am both proud and delighted to present our annual report for the financial year 2024.

The report highlights both the remarkable impact we have made along with the significant challenges we have faced over the past year. At Plan International Ireland, our commitment to advancing children's rights and equality for girls has never wavered, even in the face of growing and more complex global crises.

Despite obstacles, we have worked to meet humanitarian needs, launched impactful programmes and expanded our reach, while at the same time working hard to influence policy discussions at both local and international levels.

In FY24, Plan Ireland responded to ten emergencies and provided both education and educational training programmes to almost one million children and teachers across 25 countries.

During most of this time, the Israeli-Hamas conflict has dominated the global discourse, affecting countless lives, and we at Plan have been actively engaged in providing immediate support and longer-term solutions to those impacted in the most perilous of circumstances.

Working with partners inside Gaza, our teams have worked tirelessly to deliver essential services, ensuring that as many children and families as possible have access to basic needs, shelter, education and psychosocial support during this tumultuous period. Because we believe that every child deserves the chance to thrive, and we are dedicated to making this a reality.

However, while we addressed urgent crises, we did not lose sight of the challenges that persist in countries often deemed 'forgotten.' In places like Sudan, Ukraine and Haiti, ongoing conflicts and natural disasters have left many vulnerable communities in dire need of assistance.

As former president and UN High Commissioner for Human Rights and current member of The Elders Mary Robinson has said, "the only thing more appalling than what is happening in Sudan is the world's indifference to it."

We are not indifferent. We remain steadfast in our mission to reach the furthest behind, working alongside local partners to implement sustainable solutions that uplift those who are most at risk and in need.

I had the privilege to witness this allegiance in practice firsthand when I visited projects being operated under the Reaching the Furthest Behind programme in the Quang Tri and Hoa Binh provinces Vietnam in May. The programme, which is run with support from the Irish Embassy, is focused on providing basic services and in supporting livelihoods of ethnic minority groups, who face significant discrimination in Vietnam, and for women and people with disabilities in particular within them.

Education in emergency situations can be lifesaving, but good mental health is essential for learning. Emergencies can profoundly impact mental health, with children in particular known to experience heightened trauma, stress and anxiety during displacement, none of which factors are conducive to learning. School-based Mental Health and Psychosocial Support (MHPSS) and Social and Emotional Learning (SEL) are therefore critical to address this issue.

With this in mind, Plan International Ireland has designed a pioneering new initiative entitled Playful Minds for Wellbeing. The first tool developed under this programme uses storytelling and play-based methods to address emotional challenges. It was piloted with Syrian refugee children in Egypt in 2023 and I was very pleased to learn that extremely positive indicators of improved emotional wellbeing and cognitive capacity were recorded.

I am also particularly delighted to be able to report that the first-year implementation of our Irish Aid funded Safe, Quality, Resilient, Inclusion-based Education (SQRIBE) programme in Burkina Faso, Mali, Central African Republic, Cameroon, Guinea-Bissau and Guinea is already making a major impact.

So far, this transformative five-year programme has reached over 26,000 children, including almost 900 with disabilities, in 475 schools, education centres and learning spaces and trained 1,185 teachers.

As this report reveals, the financial year 2024 has been a successful one for Plan International Ireland on the income front also, with a total income for the year to June 30 of €19.3 million, up over €2m from last year, a growth of almost 15%

All of our successes over this past year are without a doubt a testament to the resilience and dedication of our teams and supporters.

I would like to thank our donors, namely Irish Aid, EU, UN and Education Cannot Wait for their backing throughout the year, and express my sincere gratitude to our sponsors, donors and regular givers, who we value enormously.

Thank you for your unwavering support and commitment to our mission to continue to strive for a just world that advances children's rights and equality for girls.

A handwritten signature in black ink that reads "Paul O'Brien." The signature is written in a cursive, flowing style.

Paul O'Brien, CEO

# Plan International Ireland

## Core Values

As part of the process to develop Plan International's strategy, we in Ireland have developed additional 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 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 VALUE  
OUR DUAL  
MANDATE

**We** prioritise work in countries with very high levels of poverty, vulnerability and 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 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 whom we work on behalf of and support

We prioritise and support local leadership and decision-making, wherever possible.

In Somalia, 98 per cent of girls and women have been subjected to female genital mutilation. Despite the practice having devastating health implications for women and girls, FGM persists as a deeply entrenched social norm. Cawo, 23, seen here with her one-year-old daughter Misko, is part of the younger generation of women who want to see an end to the practice. PHOTO: Plan International



# WHERE WE WORK

Plan International Ireland works across the globe. Here are some highlights from an array of programmes we fund which illustrate our reach and impact over the past year.

With the Support of Education Cannot Wait, Plan distributed individual school materials to 9,747 students and pedagogic kits to 137 teachers. Through this support, Plan were also able to help 241 children access their birth certificates which enables these children to continue their formal education.

Thanks to ECHO funding, 771 children affected by the Lake Chad crisis were enrolled in the accelerated education program in the Far North of the country while 1,677 children benefited from catch-up classes. Plan also reached 12,589 community members through awareness and sensitization campaigns to increase support for accelerated education and other education initiatives and the importance of girls' schooling.

CENTRAL AFRICAN  
REPUBLIC

The Irish Aid funded SQRIBE programme is operational in a humanitarian context in the North and a development context in the South West. The project supported 7,308 children in both primary and secondary educational contexts, 5,427 of which were girls (30 with a disability) and 1,881 boys (25 with a disability).

BURKINA  
FASO

Plan is working on improving comprehensive sexuality education (CSE) and adolescent responsive services (ARS). As well as partaking of capacity building training on CSE, teachers, alongside inspectors and community health workers, were also provided with materials to facilitate further dissemination to the wider community. The team also worked with community leaders, parents and caregivers to help them engage in positive and supportive conversations around sexuality, gender equality and reproductive health.

GUINEA  
BISSAU

Organised Crime Groups controlling 80 per cent of Port-au-Prince has led to the displacement of 362,000 people and severe humanitarian crises, widespread food insecurity and disruption to public health services. With support from Irish Aid, Plan is funding a project to help the most crisis-affected children and families in Port-au-Prince through multi-purpose cash assistance (MPCA) which aims to meet urgent needs related to food, healthcare, and livelihoods of 1,100 displaced people. In partnership with CAPAC, Plan is also conducting a Rapid Needs Assessment to ensure the efficient distribution of aid and address long-term protection needs.

HAITI

The Irish Aid funded SQRIBE programme delivers an Accelerated Education Programme which supports out of school children (notably girls) to access a condensed syllabus of education, enabling them to catch up on missed years of education and be reintegrated into school. In its first year, 161 children, including 131 girls (48 with a disability), were reintegrated into formal and/or non-formal education and provided with learning materials.

GUINEA

In the past year 181 boys and young men (BYM) have been trained in transformative individual behavioural change. This training helped the BYM challenge any harmful gender stereotypes they may have been taught and examine how different genders are impacted during conflicts. As a result BYM are now acting as advocates for women's rights and encouraging their inclusion in leadership positions and peacebuilding activities within their communities.

LIBERIA

Funded by the EU, Plan is working alongside civil society organisations to improve the rate of school attendances, particularly for girls, through promoting advocacy efforts to government officials calling for improved gender responsive learning. These efforts will be complemented by the new EU funded project planned to commence in the upcoming year. This project aims to accelerate of basic education and livelihood opportunities for a targeted 324,000 out-of-school children and youth in the North West region of the country.

NIGERIA

Thanks to ECHO funding, 771 children affected by the Lake Chad crisis were enrolled in the accelerated education program in the Far North of the country while 1,677 children benefited from catch-up classes. Plan also reached 12,589 community members through awareness and sensitization campaigns to increase support for accelerated education and other education initiatives and the importance of girls' schooling.

CAMEROON

Severe flooding has displaced over 1,700 families in Homa Bay County, leading to increased risks of disease, malnutrition and violence, particularly affecting women and children. With support from Irish Aid, Plan launched a two-month emergency intervention, distributing water purification sachets, cash assistance to 400 households and hygiene items to 2,500 individuals. Child protection services, mental health support and safe spaces for adolescents have also been provided.

KENYA

Severe flooding from the Gu rains has displaced 37,000 people and impacted 163,000 more. With support from Irish Aid, Plan has provided multipurpose cash assistance to 450 of the most vulnerable households in Baidoa's IDP camps. The project also includes training for community leaders and women's groups on SGBV protection mechanisms and transportation for survivors needing medical care.

SOMALIA

In Bougainville, ten youth groups selected by Plan have been trained in grant and financial management. These groups are now prepared to receive grant loans, which they will use for projects focused on climate change and forestry. In addition, the Bougainville Youth Alliance (BYA), a partner in this initiative, has been actively collaborating with three local schools to organise events aimed at raising awareness about climate change and forestry.

PAPUA  
NEW GUINEA

With funding from UNICEF, Plan has completed a wide range of preparatory activities to allow for rapid response to tropical cyclones in Northern Samar and Catanduanes. Through providing training on digital water quality monitoring, on mental health and psychosocial support, child protection in emergency management and on nutrition in emergencies, the target regions are better prepared to respond to potential WASH, nutrition and protection needs in the advent of a cyclone crisis. Plan also has prepared readiness and activation activities, which will be activated four to seven days prior to any forecasted category 4 or 6 tropical cyclone in the target areas.

PHILIPPINES

The Reaching The Furthest Behind project operates in three remote areas. Its Safe School model aims to promote safety and resilience against climate crisis in the education sector by helping students recognise and protect themselves in the event of extreme weather.

VIETNAM

In 2024, Plan in Bangladesh expanded its support to children from Rohingya and host communities with additional funding by Education Cannot Wait. With the support of the local implementing partners, Plan provided learning opportunities for a total of 13,408 children (7,900 girls and 5,508 boys) in a safe and protected environment under the Multi-Year Resilience Program.

BANGLADESH

Through support from UNHCR, Plan delivered four group sessions focusing on on Mental Health and Psychosocial Support reaching 127 refugee children in northern part of the country to date.

EGYPT

Emergency WASH and health services have been provided to the crisis affected population in North Kordofan State with support from IOM. Medical staff were provided incentives to continue their work in three existing health centres and three mobiles clinics, which treated 21,072 patients when a broad ranges of services. Around 25,445 people also received health education sessions on dengue and cholera prevention measures as well hand hygiene, malaria and dengue symptoms along with cholera control.

SUDAN

UNGEI is working alongside Plan in a bid to end gender stereotyping in schools. A module focused on gender-sensitive pedagogy and ending gender stereotypes was developed and taught to pedagogical supervisors who subsequently disseminated this information throughout the education sector. Training on the monitoring and evaluation of this gender-sensitive pedagogy was also provided to teachers in the target communities where reports show 90 per cent of girls and boys surveyed believed in gender equality in terms of opportunities.

NIGER

Thanks to the SQRIBE programme 17 Village Savings and Loans Association were established in Timbuktu. There are 425 members, predominantly mothers of children attending target schools, who benefited from training in basic financial management and income-generating activities. This enables them to mobilise savings, initiate income-generating activities and grant loans. With small loans for income generating purposes, the members generate revenue they use for costs associated with children's education such as school uniforms and materials.

MALI

Youth unemployment is at 100,000. Plan is working to help civil society organisations support their economic empowerment while driving local climate action. The project offers sustainable agricultural apprenticeships to 200 youth members and supports 260 others in acquiring market driver skills.

SOLOMON  
ISLANDS

# 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 last reported its compliance in April 2024.

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. Board meetings are mostly face-to-face or hybrid.

An evaluation of Board performance was undertaken by the Carmichael Centre in late 2023 and early 2024. All Board Members completed a questionnaire, and the evaluator conducted a number of group sessions. Finally, the Evaluator presented findings to the Board in April 2024. Overall findings were that the Board is running very well, its dynamics are good, its structures are appropriate, and it has a very good oversight of Plan International Ireland operations. There was a clear desire on the part of Directors to be involved in the strategy setting process from an early stage.

In June 2024, the Board held a specific strategy session to enable Board Members to engage in the strategic planning process and to provide an opportunity for input on key issues to be considered during the development of the next Plan Ireland Strategic Plan. The session reminded the Directors of the Plan Global Strategy and sought their perspectives on successes and challenges with the current strategy. It also looked forward and identified areas which will need to be considered in Plan Ireland's new strategy for the period July 2025 to June 2030.

A full list of Board Directors can be found on page 49.

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

## **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, fundraising performance and communications;
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.

*An additional Sub-Group led the Board self-evaluation outlined above.*

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 follows the Dóchas Guide to Ethical Communications. The Dóchas Guide 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 signatory to the Dóchas Safeguarding Code.

Plan International Ireland is a founding member of the Irish Emergency Alliance CLG (IEA), a group of seven leading humanitarian agencies who have come together to respond faster and do more to save and help rebuild the lives of people affected by major emergencies worldwide. Plan International Ireland's Chief Executive is a Director of the IEA.

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 has also achieved the Charities Institute of Ireland (CII) Triple Lock standard for 2024. This is awarded to charities that uphold the highest standards in transparent reporting, ethical fundraising and strong governance structures. This recognition is the gold standard for Irish charities to offer assurances to donors, members and the public.

Plan International is a certified Core Humanitarian Standards (CHS) agency. The CHS is a globally recognised, measurable standard. It promotes equitable and collaborative relations between people and communities and those working to support them. It aims to address power imbalances. It is relevant and applicable for all those who individually or collectively work to support people and communities.

Plan International Ireland is one of 22 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.

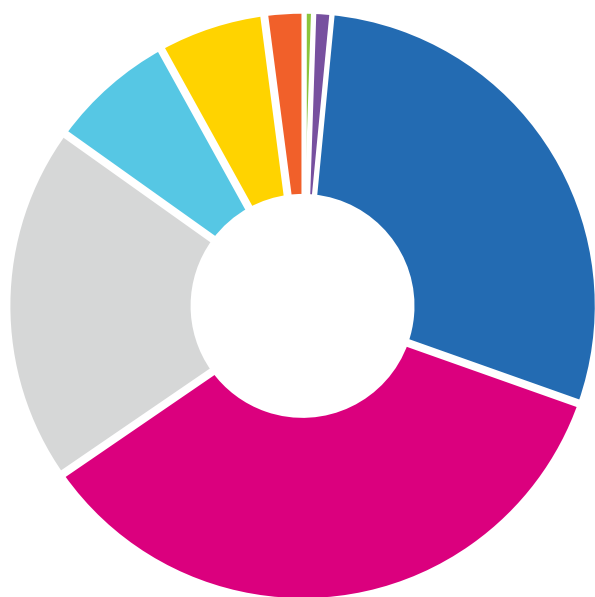
Plan International is impacted by a number of risks and uncertainties, not all of which are in its control, but which impact on the delivery of its objectives. The Board and Management team continue to monitor and input into new risks as they may arise throughout FY25 and beyond.

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



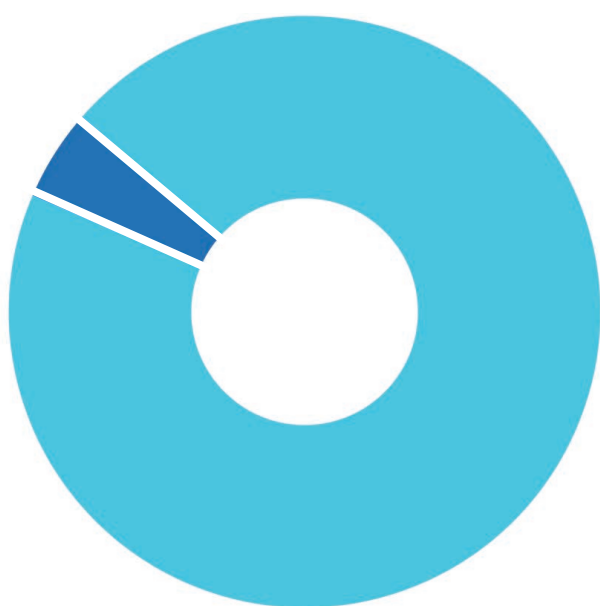
# Plan International Ireland

## Income and Expenditure



### Income: €19.3m

- 35% Institutional Grants
- 29% European Union
- 20% Irish Aid
- 7% Irish Embassies
- 6% Sponsorship and Regular Giving
- 2% Tax Relief
- 1% Donations in Kind
- 0.5% Corporates, Trusts, and major donors



### Expenditure: €18.2m

- 95% Charitable
- 5% Raising Funds

## 25% Income increase



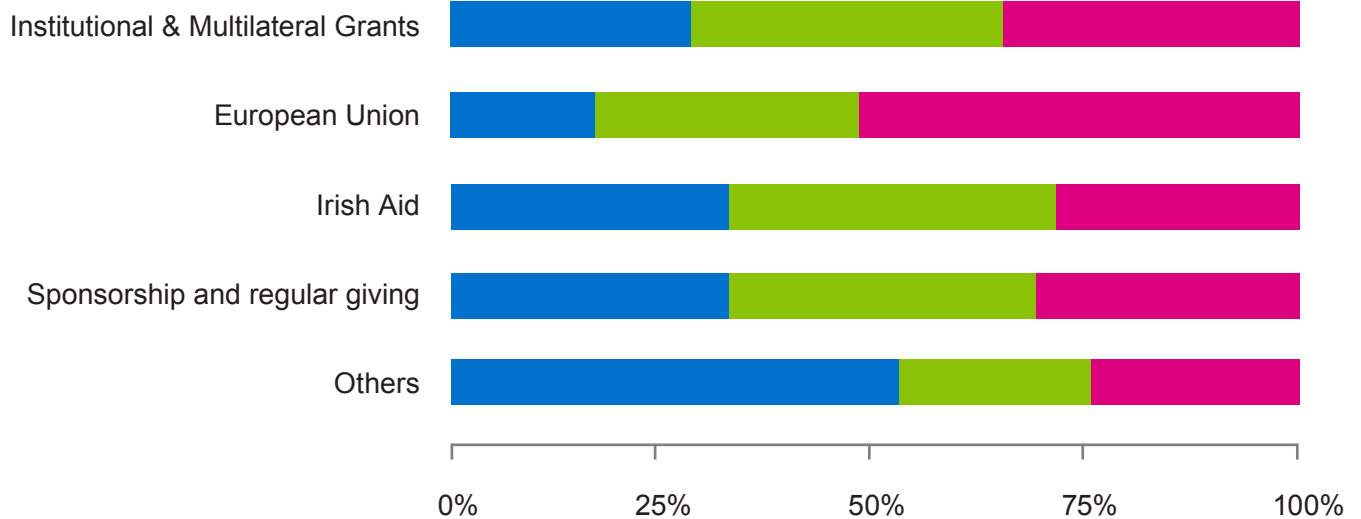
FY 22



FY 23



FY 24



# Our Global Strategy and Policy Framework



Our ambition from **2022-2027** 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**



23-year-old Bernadette, a youth leader from a host community supported by Plan International, has befriended a group of displaced girls living in the city of Koupéla in the Centre-East region of Burkina Faso. She is teaching them how to produce liquid soap, which they can use to manage their personal hygiene or sell to earn an income.

PHOTO: Plan International

# Plan International Ireland Strategy 2021–2025

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.

Due to conflict, climate change and hunger, millions of girls may never return to school. Women are hit disproportionately hard by rising food prices, falling incomes and school closures.

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

## GIRLS LEARN, LEAD, DECIDE, SURVIVE & THRIVE

### LEARN

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

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

### DECIDE

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

- Communities eliminate harmful practices like child marriage and 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

### 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

### 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

### SURVIVE

**So that children and young people group 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 require 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
- Young people play an active role in preventing sexual violence in emergencies

# Learn

## Transforming Futures with Safe, Quality, Resilient, Inclusion-based Education (SQRIBE)

Plan International Ireland is proud to implement the **Safe, Quality, Resilient, Inclusion-based Education Programme (SQRIBE)** in **Burkina Faso, Mali, Central African Republic, Cameroon, Guinea-Bissau, and Guinea.**

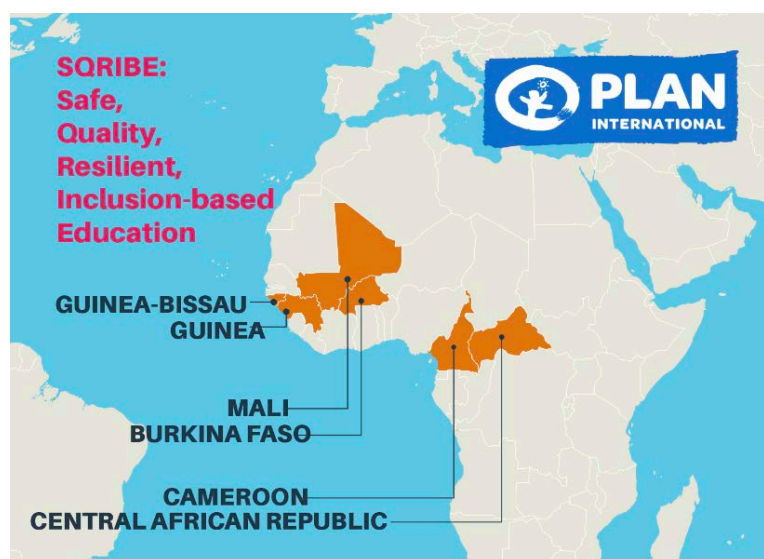
This transformative five-year initiative is designed to ensure the realisation of children's rights to access and benefit from safe, inclusive, gender transformative quality education. SQRIBE focuses on supporting children's school attendance, enabling out of school children to re-enter mainstream education on graduation from Accelerated Education Programmes as well as supporting primary school completion, with a focus on transition, progression and retention in secondary education.

Girls are particularly empowered by this programme. Educated girls are less likely to marry young and more likely to lead healthy, productive lives, earning higher incomes and actively participating in decision-making, thus building better futures for themselves and their families.

Special emphasis is also placed on targeting children with disabilities (CwD). Despite the scarcity of data on CwD, UNESCO estimates that fewer than ten per cent of CwD attend school in Africa. SQRIBE addresses this gap through its strong community sensitisation component, highlighting and tackling issues critical for the wellbeing of girls and CwD, such as gender equality, Gender-Based Violence, Sexual Reproductive Health and Right and early and forced marriage.

Given the challenging environments in which SQRIBE operates, a conflict sensitivity approach has been built into the programme, ensuring a 'do no harm' approach throughout implementation to mitigate unintended consequences. In the more humanitarian contexts, SQRIBE strategically targets communities where access to educational resources is severely limited, focusing on reaching the most marginalised individuals.

In some areas, prior to the project's inception, children had no access to education. The Accelerated Education Programmes are now working to significantly expand children's avenues for academic progress and socio-economic empowerment





## KEY ACHIEVEMENTS

### In 2023, SQRIBE worked in:

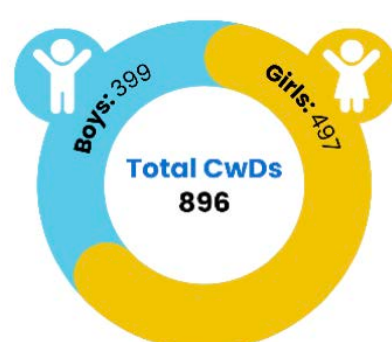
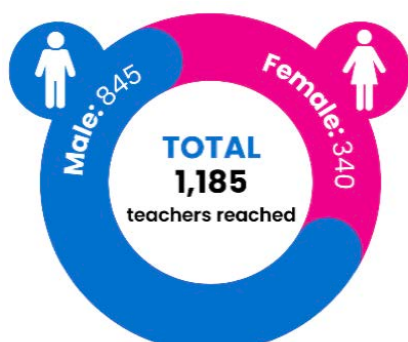
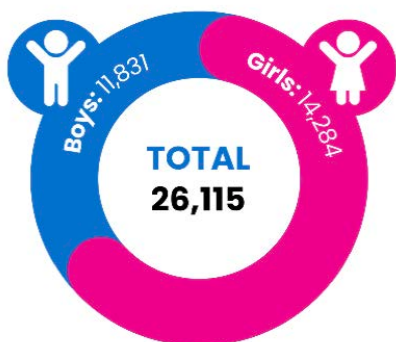
- 251 primary and 52 post primary schools
- 153 Accelerated Education Centres
- 15 Temporary learning Spaces
- 4 pre-schools

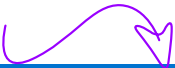
### A total of 1,185 teachers were trained

- 687 (186F; 498M) primary
- 356 (102F; 251M) secondary
- 133 (42F; 91M) Accelerated Education
- 9 Early Childhood Care and Development (7F; 2M)

### The programme supported 26,115 children

- 14,286 girls and 11,831 boys
- 896 being children with disabilities (497 girls and 399 boys)
- 15 Temporary learning Spaces
- 4 pre-schools





## Case Study:

### Sogony's determination not to be left behind



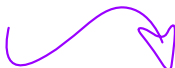
Eleven year old Sogony Koumba from the Gnawalazou district in Guinea, faced significant challenges early in her life. Like many children, she enjoyed reading and skipping but her life took a turn shortly after starting school in 2016, when she began experiencing recurring episodes of illness. These episodes often left her bedridden for extended periods. It turned out Sogony had epilepsy.

Living in a district, with inadequate school infrastructure and teachers unprepared to care for children with disabilities, Sogony's education was at risk. Determined to improve her circumstances, she convinced her parents to move to the regional capital, Gueckedou, where the SQRIBE project was being implemented.

At her new school, Sogony thrived. She actively participated in SQRIBE's awareness-raising and

capacity-building sessions where she mastered concepts related to understanding, preventing, and reporting abuse against children, especially against children with disabilities. Now a 3rd class student, Sogony has excelled academically and regained her health with medical support and remarkable courage. Her resilience and advocacy for inclusive education has transformed her into a role model, inspiring other children, particularly girls, in her school community.

"Today I am a happy and fulfilled girl who knows my rights and responsibilities," she says. "I intend to continue my studies while raising awareness among my friends about the need to facilitate the education of all children of school age without any distinction."



## Case Study:

### Amplifying young voices through school governance



#### Children's government, Bahadou school, Mali

Empowering children's voices through governance and meaningful participation in an educational context is an important aspect of the SQRIBE project. In Ireland, students typically engage in school governance through elected School Councils, a structure which exists across all education levels.

There are many benefits to such an approach. For example, children learn how to actively participate in the school environment, have a say in the running of the school and learn skills that will enhance their personal development.

As this model is new in Mali, Plan has framed School Councils along the line of a government as children understand the system of government.

The chair of the government is called the Prime Minister, with each function on the council serving as a Minister that contributes to areas like Health, Water and Sanitation. To ensure that the children's voices are heard, one of the members of the School Government is included as an ex officio member on the School Management Committee.

The School Government from Bahadou Primary School have convened their first meeting. The

government consists of ten children, five boys and five girls from various classes in the school. Under the leadership of their Prime Minister, each member presents their ministry and the concerns of their department, addressing specific issues such as sanitation, water and the school canteen.

Teachers play a crucial role in providing continuous support to the School Government throughout the school year and this support kicks in again with the election of a new School Government in the next academic year.

They receive training to better assist the children in the process of standing for election, forming a school government and performing their various roles and functions. When appropriate, some members of the School Government can also access training that is set up for teachers to further develop their understanding of concepts such as climate change, disaster risks and early warning in schools. This ensures they are well equipped to address the needs of their peers and school community.

## Case Study:

# Championing children's rights in Timbuktu



**Fatoumata, President of the Children's Parliament of Timbuktu**

Fourteen-year-old Fatoumata Chirfi Cissé comes from a modest local family and attends Bahadou secondary school, one of the schools targeted by the SQRIBE project. But as president of the Children's Parliament of Timbuktu, Fatoumata plays a pivotal role in advocating for and protecting the rights of children.

The Parliament's mission encompasses raising awareness among children and decision-makers and advocating with the government and partners to ensure compliance with the Convention on the Rights of Children (CRC).

The SQRIBE project supports the Children's Parliament in organising advocacy sessions aimed at promoting the education of all children. Special emphasis is placed on children living with disabilities and the importance of birth registration and birth certificates. The project also supports the Parliament in celebrating children's rights on commemorative days, particularly those of the African Child, providing opportunities to address child protection issues and strengthen stakeholders' intervention systems.

On September 5, 2023, Fatoumata delivered a compelling advocacy speech at the launch of the SQRIBE project in Timbuktu. The event, attended by the Country Director of Plan International and local administrative authorities, highlighted

the right of girls to education, emphasizing the rights of children with disabilities.

In her speech, Fatoumata expressed her satisfaction on behalf of the Children's Parliament and congratulated Plan International for its support in education through training, protection actions, rehabilitation, distribution of school kits and equipment of educational structures.

Throughout her impactful speech, Fatoumata requested the involvement of all stakeholders, such as administrative authorities, technical services and others, to advocate for increased access to education and support for all children remaining in school, particularly girls and children with disabilities.

She emphasised the urgent need to accelerate protection, accountability and equal opportunities through the rapid regularisation of children not registered in the Civil Registry in Timbuktu, especially internally displaced children affected by conflict.

Highlighting the barriers these children faced without birth certificates, she passionately called on the authorities to act. "Dear authorities and dear partners, many of our out-of-school comrades are in the streets at the mercy of obscurantist forces," she stressed. "We invite you to look after them to ensure their constitutional rights, namely the right to education and protection".

## Case Study:

# Support leads to independence



Uguis Ampa is an inspiring example of someone overcoming difficulties and showcasing resilience. At 16 years old, he is in his 7th year of schooling at Caetano Semedo school, in Gabú, Guinea Bissau. Being a child with special needs, Uguis has experienced a significant transformation in his school life thanks to Plan International's SQRIBE project.

Until recently Uguis faced great difficulties moving around the school, constantly depending on the help of others. However, everything changed with the rehabilitation promoted by the SQRIBE project, which included constructing ramps, handrails and implementing Braille.

With these improvements, Uguis now moves independently and safely around the school. He expresses deep gratitude to the SQRIBE project, highlighting how these changes have positively impacted his life. "Now, I no longer need guides to get around," says Uguis with a satisfied smile.

His story is a powerful testament to the positive impact that inclusive education can have on the lives of children with special needs.

# Lead

## Paving the path to peace in Liberia

In Liberia harmful social norms and restrictive traditional attitudes limit girls' and young women's (GYWs) ability to engage in political and social change. From a young age, social obligations of childbearing, caregiving and domestic duties commence, compounded by a lack of financial control and bodily autonomy. These factors increase GYW's risk of sexual and gender-based violence (GBV), child marriage and teenage pregnancy.

At Plan International, we strive to empower GYW to tackle these social norms by acting as leaders for political change and peacebuilding efforts. In the Montserrado, Bong, Nimba and Lofa counties in Liberia, the 'Girls and Young Women Take Action for Peace' (GYWTAP) project is working with pre-established GYW groups advocating for social change and peace.

Plan International supports their advocacy efforts through the provision of small grants to each group. To date, these groups have implemented 46 advocacy and networking activities, supporting the mitigation of violence and disputes within households in the target communities. These activities have supported the eradication of GBV and discouraged substance abuse, which often instigates familial disputes.

Through these efforts, alongside their work with local authorities, the GYW groups have successfully contributed to the reduction of domestic violence in their communities and improved law enforcement responses to GBV cases.

Within the GYWTAP project, Plan International also supports peacebuilding efforts of existing Peace Huts within the target communities. Peace Huts, established in Liberia as a result of the 1999-2003 civil war serve as safe spaces for women to engage in conflict mediation, refer victims and survivors of GBV to support services and achieve female representation in political decision-making and governance.

With support from a local partner, Plan International trained 139 (63F; 76M) Peace Hut members, County Peacebuilding Structure members and implementing partner staff on conflict mitigation. The skills learned through these trainings can be utilised to enhance their capacity to resolve community disputes effectively. Furthermore, grants provided by Plan International for income-generating activities (IGAs) ensure the sustainability of these Peace Huts.

Activities such as soap making, weaving and tailoring generate a steady income stream that can be used to continue the vital peacebuilding and advocacy work conducted by the Peace Huts.

Cross-collaboration and community engagement are vital aspects of the GYWTAP project. Through the provision of important material by Plan International, county-level mechanism meetings on peacebuilding have seen increased rates of attendance. These meetings allow a space for peacebuilding actors, including the GYW groups and the Peace Hut members, to come together and share knowledge, collaborate on resource mobilisation and develop comprehensive action plans with a holistic approach to conflict resolution. These meetings also provide a platform for GYW to raise concerns related to their peers, ensuring they are addressed more efficiently.



International Women's Day in  
Monrovia, Liberia. PHOTO: Marc  
Schlossman / Plan International

## Case Study:

# Spreading awareness

Transformation is taking place in Tiapa, Nimba county, Liberia, as a group of courageous girls and young women are spreading peacebuilding awareness within their community. Traditionally, GYW are excluded from peace discussions and political decision-making. However, through the encouragement of their inclusion in the local adult women's Peace Hut through the GYW TAP project, these GYW now have a platform for their voices and priorities to be heard.

One such example is 24-year-old Lovester Dolo. Lovester stands at the forefront of this movement, through her work in the classroom as a volunteer teacher and outside the classroom through her contribution to outreach programmes on peace promotion and violence mitigation.

Lovester emphasises the importance of collaborating with the members of the local Woman's Peace Hut, stating, "We are walking in the footsteps of the Peace Hut women, learning from them to continue the good work they have been doing around peacebuilding."

This collaboration ensures the synergetic effects of their peacebuilding efforts and improved impact within their community.



## Case Study:

# Knowledge sharing

An improved knowledge of peacebuilding was evident among participants after a joint training was conducted on conflict mitigation. Peacebuilding advocates from across Lofa, Bong, Montserrado and Nimba counties participated in the three-day event. Attendees ranged from members of Peace Huts and GYW groups to members from local authorities and county peacebuilding structures. This wide spread of individuals encouraged the sharing of knowledge and skills across these regions.

The focus of this activity was to educate participants on understanding conflict dynamics, conflict analysis, conflict handling styles, gender identity and conflict as well as to develop an understanding of election-related disputes. A total of 139 participants actively engaged in the group work, games and story-telling activities through which this training was provided. Participants left with an improved knowledge and capacity to manage conflict in their communities and wider networks to collaborate on peacebuilding advocacy activities.

## KEY ACHIEVEMENTS

- 275 Peace Hut members have actively engaged in mitigating disputes and establishing income-generating activities.
- 417 out of the targeted 1080 GYW have engaged in peacebuilding initiatives including mitigating familial disputes, violence against women and girls, and discouraging drug and substance abuse.
- 181 boys and young men (BYM) have also been trained by GYW in individual transformative behavioural change, encouraging the BYM to challenge the existing harmful stereotypes in their communities that inhibit gender equality. These BYM are now supporting the GYW's advocacy activities and their increased engagement in leadership and decision-making in their communities.

## Tackling sexual and reproductive health taboos in West Africa



Plan International upholds a longstanding commitment to improving the sexual and reproductive health and rights (SRHR) of children, adolescents and young people around the world. This commitment translates to a dedication to enhance comprehensive sexuality education (CSE), improve the accessibility of gender-responsive, rights-based adolescent and youth-friendly SRH services and to advocate for the right to bodily and reproductive autonomy. These fundamental values are reflected in the work conducted in the My Health – My Rights project.

Plan International Ireland, in collaboration our UK and Denmark national offices, are supporting the implementation of the project across Burkina Faso, Guinea, Guinea Bissau, Togo, Benin and Sierra Leone. In each of these countries, high prevalences of child marriage, unwanted and adolescent pregnancy and female genital mutilation/cutting (FGM/C) prevail. **Sexuality education is shrouded by taboo, inhibiting open dialogue and supportive learning.** Furthermore, health clinics are inappropriately prepared for the provision of adolescent-friendly SRH services, with inadequate resources, limited clinical training and provider bias creating an unwelcoming environment for youth.

The My Health – My Rights project aims to tackle these issues through improving access to and provision of CSE and adolescent responsive services (ARS). This can be seen through the advocacy work conducted by Plan International Guinea, where collaboration alongside local leaders, ministry officials and adolescent representatives has brought about the detailed review of the current CSE curriculum within the country.

By assessing the current curriculum against adolescent priorities, national policies, and international standards, an action plan has been developed to improve the quality and accessibility of CSE in the country. The project will continue to support the implementation of this action plan and the revision of the curriculum to improve the standard of CSE provision.

Further work to address the social taboos surrounding SRHR took place in Guinea through the training of parents and guardians on how to

engage in SRHR dialogue with young people. This training addressed how participants could show support to adolescents as they experience puberty and encouraged the development of a supportive environment, free from judgment or discrimination. With their strengthened knowledge on SRHR topics, these participants were encouraged to share this newfound information with peer and community members to encourage further positive social-behavioural change surrounding SRHR.

Plan International Guinea has also undertaken training activities to strengthen the capacities of health workers and health authorities within the target communities. Trainings focused on the provision of quality, evidence-based ARS while adopting a rights-based approach, and on best practice monitoring procedures to ensure ongoing assessment of ARS standards across healthcare centres. **By adopting a training of trainers approach, participants were provided with the necessary skills to expand the reach of healthcare workers in their communities.**

### KEY ACHIEVEMENTS

- 80 parents and guardians encouraged to explore their physical, emotional and mental experiences in supporting their children through puberty and provided with training to improving their SRHR knowledge to strengthen their abilities to support them through this period
- Trainings provided to a total of 416 healthcare professionals on the provision of ARS through a rights-based approach with improved data management
- Plan International Guinea collaborated extensively alongside officials from the Ministry of Health and Education to promote CSE and ARS, improving the long-term sustainability of the project impacts.



Young woman learns about different forms of contraception in Burkina Faso  
PHOTO: Plan International / Issa Bationo

## Case Study:

# Reaching adolescents



**Mrs Barry Kadiatou**

After completing a training for health service providers on adopting a rights-based approach to adolescent sexual and reproductive health and rights provision, Mrs Barry Kadiatou, Midwife Mistress at the Somaya Health Post in Coyah Prefecture, Guinea, recognises her improved ability to deliver adolescent-responsive and friendly SRH services. She emphasises the importance of informed choice and bodily autonomy as she describes her new skills in contraceptive counselling.

“When they come we make them aware of the methods of contraception available to them at the health post,” she explains. “They are told both the advantages and side effects of each method. On the basis of their choices, they are taken care of.”

Kadiatou explains that this training has created a shift in the demographic of patients who attend the clinic, as word spreads of the improved adolescent care provision in the Somaya Health Post. “You know teenagers like discretion. Before this training, teenagers were less frequent to our centre. But now, our services have improved significantly,” which demonstrates the success of the training in improving the reach of ARS in the community

## Case Study:

# Supporting healthcare providers



**Agathe Yombouono**

In Limaniah Commune Urbaine health centre in Kissidougou, Agathe Yombouono, the family planning officer for the past five years, has continued her professional development through participating in Plan International Guinea's training in adopting a rights-based approach to the provision of ARS as well as in reflecting upon and clarifying internal values surrounding SRHR.

Despite her experience, Agathe explains how valuable this training has been in addressing the challenges she faced in her role. “Since I took these three days of training on adolescent adaptive services, I feel very comfortable in my field, because in the beginning, I had nuances and difficulties,” she says.

This improved confidence has encouraged Agathe to advocate for and raise awareness on the centre's provision of SRH services and, as a result, increasing the number of teenage patients who seek these resources by 20 per cent. “Today, from this training, I have moved on to raising awareness among the targets, especially adolescents from ten to 19 years old, to talk to them about all contraceptive methods. Thanks to this awareness, we have a lot of influx for family planning issues in our centre.”

## Play, a pathway to healing trauma in emergencies



Emergencies are known to profoundly impact the mental health of individuals, with children in particular experiencing heightened trauma, stress and anxiety during displacement. Urgent investment in school-based Mental Health and Psychosocial Support and Social and Emotional Learning (MHPSS+SEL) is critical to address this issue.

Mental health, psychosocial wellbeing and social and emotional development underpin the quality of teaching and learning, especially for refugees. Children and youth face extreme hardships from exposure to violence, exploitation and abuse as well as social exclusion and discrimination. The effects can be severe and far-reaching, impacting children's mental and physical health, cognitive development and learning outcomes. Teachers are also directly impacted by crisis and displacement, requiring their own set of mental health and psychosocial support interventions.

MHPSS+SEL interventions in and around the school community are low-cost and scalable, while the costs of inaction are significant. Fifty per cent of all mental disorders begin by the age of 14. Worldwide it is estimated that more than 13 per cent of adolescents aged 10–19 live with a diagnosed mental disorder. This represents 89 million adolescent boys and 77 million adolescent girls aged 10–19 (UNICEF Learning Brief on Mental Health and Psychosocial Support (MHPSS) in Education 2022).

To respond to this global mental health crisis and improve access to educational outcomes, Plan International Ireland designed a new MHPSS in Education in Emergencies (EiE) initiative called “**Playful Minds for Wellbeing**”. This initiative is built around four main pillars:

### Playful Minds for Wellbeing



1. Supporting teachers and facilitators in applying play-based **MHPSS** segments to improve access to quality learning
2. Assisting children, youth and teachers/facilitators in dealing with chronic stress and trauma
3. Advocating for systems to include **MHPSS** in education programming and helping reduce stigma around mental health through evidence collection
4. Designing **MHPSS** tailored solutions and resources according to field requests

*The first tool designed under the initiative is a facilitator guide which uses storytelling. It involves choosing books to work with children while actively engaging with the text and applying insights to real-life situations while addressing emotional challenges, through play-based MHPSS methods.*


## Case Study:

The play-based MHPSS through storytelling was piloted for the first time in Egypt in May 2024, supporting Syrian children attending Plan International Egypt education centres. Plan International Ireland's Education in Emergencies (EiE) technical team provided online coaching and follow-up during the implementation.

The sessions were conducted by the child protection and case workers team operating in New Damietta Area and reached a total of 96 Syrian children. Pre- and post-questionnaires using MHPSS M&E and research tools were collected. Additional evidence was gathered through focus groups with children and case workers. The tools investigated the impact on the sense of safety, capacity to focus in the classroom and hope for the future.

## KEY ACHIEVEMENTS

1. Feel safe at home: from the pre to the post assessment, this percentage increased from 50% to 61.3% in the post-test. Inner sense of safeness is essential for the improvement of emotional wellbeing
2. It's easy for me to accomplish my goals: This percentage increased from 9.37% in the pre-test to 25.80% in the post-test, representing an improvement of approximately 175.3%. Children experiencing stress and trauma are unable to focus and concentrate, improvement in this domain proves an improvement in the children's cognitive capacity
3. My situation will be better in the future: This percentage increased from 21.87% in the pre-test to 41.93% in the post-test, representing an improvement of approximately 91.7%



**I enjoyed the breathing and relaxation exercises, hope and not despair (female participant)**

Syrian children attending Plan International Egypt education centres  
PHOTO: Plan International

## Emergency response

### To Gaza

The ongoing conflict in Gaza including Israeli attacks on a displacement camp near UN aid facilities in Rafah which reportedly killed dozens of people, including children, and injured many more, has drastically hindered the ability of aid groups and medical teams to respond, with temporary fixes such as a 'floating dock' and new 'crossing points' having little impact.

Aid agencies fear further acceleration in deaths from starvation, disease and denied medical assistance, while land and sea entry points remain effectively shut to meaningful humanitarian assistance, most desperately fuel, and attacks in areas sheltering civilians intensify.

The systematic obstruction at Israeli-controlled crossing point intensified hostilities and prolonged telecommunications blackouts have reduced the volume of aid entering Gaza, including food, fuel and medical supplies, to some of the lowest levels witnessed since the current crisis began, according to 20 aid agencies.

Gaza's health system is in disarray. Most hospitals are either under siege, facing evacuation orders, or running low on supplies. Rafah's largest hospital, Abu Yousef al-Najjar, has been shut down, and no hospitals in northern Gaza are accessible. Medical workers report daily patient deaths due to shortages and critical medical evacuations for children have been severely restricted. In southern Gaza, the humanitarian situation

has reached a crisis point, with all bakeries in Rafah closed and aid distributions suspended due to severe food and water shortages.

Recent announcements of new 'crossing points' and a 'floating dock' have created an illusion of progress but the reality is starkly different. Between May 7th to 27th, only about 1,000 truckloads of aid entered Gaza, a severe shortfall given the escalating needs. The Rafah crossing has been closed since May 7th, leaving over 2,000 aid trucks in Egypt with rotting food and expired medicines. While Kerem Shalom remains open, commercial trucks are prioritised over aid shipments, resulting in chaotic and insufficient aid flow.

Despite these challenges, Plan International Ireland, with support from Irish Aid and public fundraising, is working to provide emergency assistance to 560 households through direct distribution coordinated with the Palestinian Red Crescent. This intervention aims to meet urgent needs across the Gaza Strip, as humanitarian agencies struggle to deliver life-saving aid under severe constraints.



**Irish  
Emergency  
Alliance**





## To Malawi

The Irish Aid-funded response to Tropical Cyclone Freddy made a significant impact in Mulanje District by reducing the risk of waterborne diseases, improving access to essential supplies and enhancing food security for displaced households. When the cyclone struck, parts of Mulanje were already battling a cholera outbreak, making immediate action crucial.

The project focused on providing emergency aid, preventing disease and supporting hygiene efforts. We reached 534 households severely affected by the cyclone, delivering life-saving assistance that included maize flour, beans, cooking oil and more. In addition, 186 kitchen sets and 200 insecticide-treated nets were distributed to help with daily needs and protect against malaria. To keep families warm, 505 households received two blankets each.

A key achievement was the distribution of chlorine to 23 health facilities across Mulanje District, which was used for water treatment to prevent cholera. We also organised hygiene and sanitation awareness sessions for displaced persons living in camps, educating them on practices to prevent the spread of cholera.

Our efforts went beyond initial plans, reaching more households and providing additional support due to the increased need created by the cyclone. This response not only addressed immediate needs but also worked to prevent future health crises, demonstrating the project's success in delivering critical support during a challenging time.

## To Ukraine

Supporting communities hit by  
Kakhovka Dam disaster

Following the collapse of the Kakhovka Dam, our Irish Aid-funded project made a significant impact by addressing the immediate and ongoing needs of affected families in Dnipropetrovska, Mykolaivska and Odeska oblasts.

We distributed essential food and hygiene kits to 520 households (1,517 people), providing items like flour, rice and soap to help them through the crisis. In addition, we offered cash assistance to 170 people, which allowed families to repair homes, purchase winter fuel and cover medical expenses. Our efforts not only met urgent needs but also supported long-term recovery, demonstrating the effectiveness of our response to this devastating disaster.





Plan International is addressing the urgent child protection needs of internally displaced children in the North West and South West regions of Cameroon by establishing child friendly spaces to provide holistic child protection, education and early childhood development for at-risk children. PHOTO: Plan International

## Cameroon

An estimated 3.4 million people in Cameroon need life-saving assistance and protection in 2024 due to three separate humanitarian crises, namely the conflict in the Lake Chad basin, the Northwest and Southwest crises and the refugee crisis from the neighbouring Central African Republic (CAR).

In 2016, non-violent protests against the marginalisation of Anglophone students, teachers and lawyers in the Northwest and Southwest regions of Cameroon were forcefully suppressed by the military, escalating it into a full-fledged armed conflict between state forces and separatist groups.

Since then, some 638,400 people have been internally displaced in these two regions as well as neighbouring West and Littoral regions as a result of the conflict. Around half a million of them lack adequate shelter, while food security and drinking water are among the most acute needs.

**The education sector has been severely affected by the crisis with attacks and threats against students, teachers and education facilities.** Over 40 per cent of schools in the Northwest and Southwest (NWSW) were still not operating in 2024.

Human rights violations and abuses characterise the crisis in the NWSW as the separatist non-state armed groups exacerbate criminal activities such as kidnapping for ransom, arbitrary arrests and destruction of property. Non-state armed groups' attacks on civilians and military continue to result in civilian deaths, injuries and displacement.

Despite the challenges and difficulties in accessing the communities in this context, Plan International is working to enhance the protective environment and services for children and adolescents in crisis-affected communities in the North-West of Cameroon. Through the establishment of Child Friendly Spaces (CFS), the strengthening of community-based systems and the provision of specialised services, children and adolescents, especially girls, have increased knowledge, skills, wellbeing, positive coping strategies and psychosocial support.

**Our project primarily targets the most vulnerable girls and boys.** These include unaccompanied and separated children, child survivors of sexual and gender-based violence (SGBV), girls and young women who are at-risk but also pregnant and lactating mothers, children with disabilities and displaced children at risk of other protection concerns.

In addition to comprehensive gender-sensitive and inclusive case management, psychosocial support and psychological first aid are provided to the target group. There is also a mass education and sensitisation campaign targeting adolescent girls and boys, family and community members and religious and traditional leaders, with a special emphasis on issues related to SGBV, including prevention and survivor-centred response, trauma and combatting stigma.

# Central African Republic

The Central African Republic (CAR) has been going through many multifaceted political-security crises since the coup d'état of March 2013. Despite the two electoral processes in 2016 and 2020-2021 that led to a gradual takeover of the country by the national army, and their allies Russia and Rwanda, the security situation remains volatile and unpredictable, limiting humanitarian access in many parts of the country.

Attacks by armed groups against civilians and humanitarian actors and criminality are frequent. The capacity of armed groups to cause harm remains high on roads and in villages where they engage in robberies, looting, illegal taxation, extortion of property and a high level of violence against the civilian population, particularly sexual and gender-based violence. This resulted in the displacement of populations, thereby limiting their access to existing basic social services. Despite humanitarian actions for the resettlement and integration of displaced persons, populations continue to suffer violence in all its forms and children, young people and especially girls are the most vulnerable to this situation.

Despite having strong economic potential, the country's economic situation is marked by a profound structural deficiency. CAR ranks at the bottom of development indices, placing 188th out of 189 countries with the 2019 Multidimensional Poverty Index indicating that almost 80 per cent of the population is poor.

**The infant mortality rate in CAR is the fifth highest in the world, with 103 deaths per 1,000 children before the age of five.**

The socio-cultural context is based on social norms that negatively affect girls and women who are exposed to gender-based violence in all its forms, from early marriage (35 per cent of women aged 20-24 are married before the age of 18) and FGM (21.6 per cent of women aged 15-45 have undergone some form of genital mutilation). In a context of armed conflict, forced population movements and food insecurity, girls, children and adolescents with disabilities are at greater risk of being separated from their families and therefore exposed to violence, exploitation and abuse.

Out-of-school children aged six to 18 are estimated at more than 500,000 and only 50 per cent of children complete primary school. Access to and retention in the education system is unequal with far less girls than boys enrolled in both primary school and secondary school, and the completion rate is lower for girls.

## The main causes of this situation are the persistence of insecurity

- The lack of school infrastructure suitable for girls
- Lack of female teaching staff to serve as role models
- GBV and sexual harassment along with impunity regarding such
- Early marriage and pregnancy
- Assignment of girls to domestic chores
- Distance from schools and violence enroute
- Attacks on schools by armed groups and household poverty leading to undernourishment with an effect on learning for children, especially girls.

Over two thirds of the teaching staff are 'teacher-parents', members of the community who don't have the required level of education or pedagogical skills. The pupil to teacher ratio in primary school averages 86 to one with this rising to 106 to one in public schools in the capital Bangui.

Plan International has been responding to the crisis for the past decade, focusing mainly on education and protection in emergency. Through donor funding, Plan has been working with the CAR Government to ensure that children have access to safe, quality, and inclusive education. Plan projects have built and rehabilitated schools' infrastructure providing them with water and hygiene facilities.

In all Plan supported schools, teachers have been trained to identify children who need protection and psych-social support and are able to refer them for the required treatment. Plan has been supporting the Government in the recruitment of teachers and 'teacher-parents' providing them with training and teaching material.

Plan is also working to ensure that out of school children are reintegrated in the formal school system or, if too old, attend alternative education programmes. The aim is to ensure that all children complete primary education and are given an opportunity to a better life.

The people of Haiti continue to face an increasingly critical context of insecurity, violence and political instability, which has substantially affected supply and production chains, transport, livelihoods and people's access to essential services such as health, education, clean water and basic sanitation. Multiple human rights abuses continue to be reported, with unprecedented levels of kidnappings, killings and incidents of sexual and gender-based violence.

Around 4,700 people were killed in 2023, more than twice the previous year, and almost 2,500 others were kidnapped. **Nearly five million people, almost half of the total population, are facing acute food insecurity**, 1.64 million are in IPC 4 phase (emergency) and 3.32 million are in IPC 3 (crisis). It is also estimated that about 277,000 children under five will be acutely malnourished in November 2024, of which 125,000 will be severely malnourished. The number of internally displaced persons (IDPs) has increased by 60 per cent, reaching the historic figure of over half a million IDPs in the country, of whom 52 per cent are children with 54 per cent being women and girls.

In the first quarter of 2024 alone, 2,500 people, including at least 82 children, have reportedly been killed or injured in armed clashes. Additionally, 347,805 people have been deported to Haiti so far, the vast majority from the Dominican Republic, with the United States accounting for nine per cent. The metropolitan area of Port-au-Prince remains under the control and coercion of organised crime groups (OCGs).

According to Haiti's 2024 Humanitarian Response Plan, HRP, **there are approximately five and a half million people in need of humanitarian assistance**, of which 48 per cent are children and 51 per cent being women and girls.

Although Haiti's complex crisis is the third greatest humanitarian emergency in the region, its response plans have been severely underfunded. In 2023, only 33 per cent of the HRP requirements could be covered. The HRP for 2024 requires USD \$673.8 million, and so far, it has only been 23.5 per cent funded. As of February 2024, the child protection sector is facing a funding gap of 67.2%.

Despite severe insecurity and challenges in humanitarian access, Plan has expanded our life-saving programmes in Haiti's south-eastern, north-eastern and Artibonite departments.

Our efforts include creating safe, supportive environments for children affected by the crisis, especially those who are displaced, unaccompanied, or survivors of gender-based violence. **We establish child-friendly spaces where children can receive psychosocial support and engage in recreational and socio-cultural activities.** We also raise awareness about children's rights, child protection, and the risks of gender-based violence through community initiatives.

In addition, we provide cash assistance to help families avoid new protection risks and support educational activities to ensure children continue learning even if schools are closed. Our new funding will enhance our humanitarian response in Port-au-Prince, particularly in Turgeau, where many informal IDP sites have formed due to escalating violence.



Plan International operates child-friendly spaces in Gonaïves, where children can play, sing, and engage in theatre, art, recreational, and educational activities. PHOTO: Plan International



Since the war broke out in Sudan in April 2023, more than half a million people have crossed into South Sudan and the figures continue to grow as the war persists. Most of the people arrive hungry, tired and desperate. PHOTO: Plan International / Peter Caton

## Sudan



Before the current conflict, Sudan had already been grappling with violence and displacement since the Darfur crisis began some 20 years ago. The country had hosted over one million refugees from South Sudan and Northern Ethiopia. Although the 2019 ousting of long-time leader Omar al-Bashir sparked hope for a transition to civilian rule, a military coup in 2021 dismantled the transitional government, plunging Sudan into political chaos and reigniting intercommunal conflicts.

The situation worsened with extreme weather events driven by climate change, including floods and droughts that destroyed crops and livestock, worsening food insecurity for many families.

On April 15, 2023, violent clashes erupted between the Sudanese Armed Forces (SAF) and the paramilitary Rapid Support Forces (RSF) in Khartoum, sparking a nationwide conflict that has become one of the largest humanitarian crises in the world.

Over 8.6 million people have been displaced, making it the biggest displacement emergency globally. The conflict has resulted in over 15,000 deaths and pushed nearly 40 per cent of Sudan's population - about 18 million people - into severe food insecurity. Extreme weather, including floods and droughts, has further exacerbated the crisis, impacting agriculture and deepening hunger.

Healthcare services have nearly collapsed, with 70 – 80 per cent of hospitals in conflict zones out of service and there have been widespread outbreaks of diseases like cholera, measles and malaria. Women and girls face increased risks of gender-based violence, including sexual violence and child marriage. The education system has been severely disrupted, with 90 per cent of school-aged children missing out on an entire year of education.

In early 2024, Plan International responded to the crisis by relocating our emergency WASH (Water, Sanitation and Hygiene) project from Al Jazeera State to Kassala State due to escalating violence. Our intervention had three main components: emergency water trucking provided safe drinking water to 507 households (2,771 individuals) in 11 gathering points, essential WASH kits were distributed to 590 households (3,225 individuals) and menstrual hygiene kits were given to 1,330 women and girls. Despite challenges like increased costs due to inflation and supply shortages, our project successfully addressed urgent needs.

# Global Citizenship Education

Our Global Citizenship Education (GCE) programme supports the United Nation's Sustainable Development Goal (SDG) 4.7 to 'ensure all learners acquire knowledge and skills needed to promote sustainable development'.

## Continuous Professional Development



In 2023-24, our online Continuous Professional Development (CPD) course for primary school teachers entered its third year. We welcomed more than **100 teachers** from all over Ireland to the course where they engaged in 20 hours of course work. The course content followed Global Citizenship Education themes and methodologies related to gender equality, migration, global inequality and climate change.

During the course, we encourage participants to critically reflect on their role as Global Citizens in a globalised and ever-changing world and to engage in meaningful, informed actions towards a more just society for all.

Our CPD course is the first of its kind in Ireland and reflects our GCE programme's ambitions to increase the scale and reach of our work through utilising technological innovation. The course participants gave very positive feedback and indicated that it strengthened their knowledge and skills on global justice issues.

## Youth Advisory Panel

Our Youth Advisory Panel (YAP) continued its work to raise awareness of gender equality and global justice issues both locally and internationally. The panel represents 35 young people aged from 16 to 24 from across Ireland who meet monthly to learn, take action and to develop both personally and professionally.

In collaboration with youth from Plan Liberia and Plan Philippines, the YAP members started taking their voices to the next level. Through intercultural learning and direct engagement, our young advocates now spread their messages for more gender equality in the form of educational videos and pictures on Instagram.

The project is the first of its kind in Ireland and receives very good feedback from the group and the online community. To see the YAP's impressive work, please visit their Instagram page [@sustainablysmart.plan](#) or by scanning the **QR** code below.



YAP members on the annual weekend retreat in Galway

Scan Me!



This groundbreaking online awareness raising project was also at the heart of the group's annual weekend retreat. Together, the group travelled to Galway and explored the city's gems including the University of Galway and Galway Bay through the lens of the SDGs. Group bonding didn't come short either, as the youth members engaged in fun teambuilding activities and enjoyed some delicious meals with their peers.

## UN CEDAW submission

Moreover, the YAP members continued their work towards just policy making. The group compiled a youth-led submission to Ireland's review of the United Nation's Convention on the Elimination of All Forms of Discrimination against Women (CEDAW).

YAP member Tara led on drafting the written statement on the prevalence of female discrimination in Ireland following several consultation meetings with the YAP. In conjunction with our colleagues from Plan International United Nations Office in Geneva, the report was submitted to the CEDAW committee in September '23 and informed the pre-sessional working group meeting on October 30, 2023.

## Climate action at COP28

Global justice through youth engagement was also at the centre of YAP members Aoibhinn and Jessica's mission when they travelled to the United Nation's Climate Change Conference COP28 in Dubai in December 2023 as part of a 16-strong group of youth delegates representing a number of Irish NGOs.

Listening to inspiring panel discussions, visiting exhibitions and meeting with other young activists from all over the world was clearly a unique experience.

During her first day at COP28 Jessica got to attend an Irish civil society briefing with the then leader of the Green Party and Minister for the Environment, Climate, Communications and Transport Eamon Ryan which centred on the progress of the Global Stocktake negotiations.

The pair also attended the Rewired Summit which directly focused on climate education.

Aoibhinn and Jessica brought their insights back home to Ireland and shared it with the YAP group to inform their on-going efforts for gender-responsive climate action.

The COP duo devised, organised and delivered broad-ranging youth-led event evaluating the intersection between climate change and gender inequality. Through the forum of a panel discussion, they heard the perspectives of leading Irish climate advocates on the gendered dimension of the climate crisis.



Jessica and Aoibhinn at COP28 in Dubai

## Let it Shine

Once again we partnered with the award-winning Shona project for their annual SHINE festival, where we featured seven outstanding speakers who shared their knowledge and advise for global justice issues.

YAP members Ella and Erin travelled to the festival in Waterford to run our interactive info booth. The SHINE festival participants enjoyed the conversations they had with the YAP members and testing their knowledge regarding the SDGs in a quiz.



From L-R: Erin, Ella and Catharina

## Impact

Over 100 primary school teachers from across Ireland participated in our online Continuous Professional Development Course on Global Citizenship Education

The Youth Advisory Panel together with youth from Plan Liberia and Plan Philippines started their new online awareness raising project on Instagram and grew over 1,000 followers in its first year

We featured seven inspirational speakers during SHINE festival, who helped spreading the word of gender equality and global justice issues among girls and young women in Ireland

# PUBLIC ENGAGEMENT AND BRAND PROFILE

## Getting our message across

From the classroom to the crisis centre, we invest time and money into designing, implementing and measuring quality programmes. Every day we ensure that the children who are most marginalised receive the education and essential services they deserve along with the protection and care they are too often denied.

But it is important that we deliver not only on programmes. Equally, we need to influence policy and generate support amongst the public for children's rights and equality for girls both here in Ireland as well as regarding our overseas aid and programmes so that all children can Learn, Lead, Decide, Thrive and Survive.

It is part of Plan International Ireland's strategic objectives 2021-2025 to strengthen our voice to exert that influence on delivering children's rights and equality for girls.

In the past year we implemented this strategic objective by strengthening our core focus and messaging on three issues, quality education, gender equality and humanitarian crises and by engaging with and informing both the public and policy makers about our work.

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.

## LEINSTER RUGBY BACKS PLAN IN TACKLING GENDER INEQUALITY

Inspired by the World Economic Forum's findings that it will take 131 years to achieve gender equality, Plan's campaign to Beat the Clock – Until We Are All Equal kicked off in impressive form in September 2023 with the mighty support of Leinster Rugby.

The campaign's aim was to raise awareness on how long it will take to achieve gender equality and encourage everyone to get on board and back Plan's mission to Beat the Clock.

Leinster Rugby chose to team up with Plan as part of its Charity Affiliate Programme, and worked with us for the month of September, helping to amplify our messaging through the club's hugely popular social media channels, its website and match programmes.

Both Leinster's women's and men's squads supported the launch and initiative and the club invited its two hundred thousand plus strong number of online supporters to like, tag and share messages and thereby broaden our reach.





# IDG RIA

## A meeting of minds

We celebrated **International Day of the Girl** in 2023 amid the historic and noble confines of the Meeting Room of the Royal Irish Academy on Dawson Street.

The main event took the form of a panel discussion on gender equality made up of a gender-balanced group of high profile and influential speakers across a broad range of aspects of Irish life, from politics to business, to culture, female health and sport.

Our distinguished panel included Dr Mary Ryan (women's health), Andrea Horan of Tropical Popical (business / entrepreneurship) and Grammy-nominated Ruth-Anne (music/ culture), who along with Senator Tom Clonan (Politics), Shane Nolan, CEO of Leinster Rugby (Sport) and our own YAP and Plan International Ireland board member Mairéad Butler engaged in a lively and thought-provoking debate.

Our CEO Paul O'Brien made an opening address, while the discussion was moderated adeptly by professional MC and broadcaster / journalist Dearbhail McDonald.

## Read all about it



The theme of International Day of the Girl for 2023 was girls' activism and leadership, spearheaded by findings from the State of the World's Girl Report – 'Turning the World Around: Girl and young women activists leading the fight for equality.

For the first time we had input into the report from a cohort from Ireland, including a profile and interview with one our Youth Advisory Panel members, namely Oileán Carter Stritch, who is also an Irish Climate Youth Delegate and part of a local initiative in Dublin called

*Change Clothes Crumlin*, where locals can go and swap their clothes with other people.

Oileán's story and insights on the theme of activism along with her photograph were picked up by a number of broadsheet publications as well as by RTE online. That coverage, coupled with CEO Paul O'Brien interview with Newstalk's Shane Beatty on his Breakfast Briefing show earlier in the day, along with some other regional and local radio and press coverage, amounted to a reach of around 2.5m.

# TAKEOVERS

One of the most popular and engaging annual activities for International Day of the Girl is our 'takeovers', where members of our Youth Advisory Panel take over positions of leadership across political, economic, public and social spaces.

Usually, the 'takeovers' involve raising awareness around roles that are traditionally dominated by men.

Last year we persuaded Garda Commissioner Drew Harris and the new CEO of Dublin City Council Richard Shakespeare to participate and both afforded two of our YAPs the opportunity to put across some of their thoughts and concerns around protection and public safety on our streets and listened to some of their ideas about making Dublin a safer, more environmentally friendly and sustainable city.

Ciara O'Brien, a Philosophy, Political Science, Economics and Sociology student at Trinity College used the opportunity to enlighten Commission Harris on the findings from Plan's latest report 'Turning the World Around: Girl and young women

activists leading the fight for equality', which outlines issues and challenges such as safety, policing and online abuse experienced by young women and girls when they activate for change worldwide.

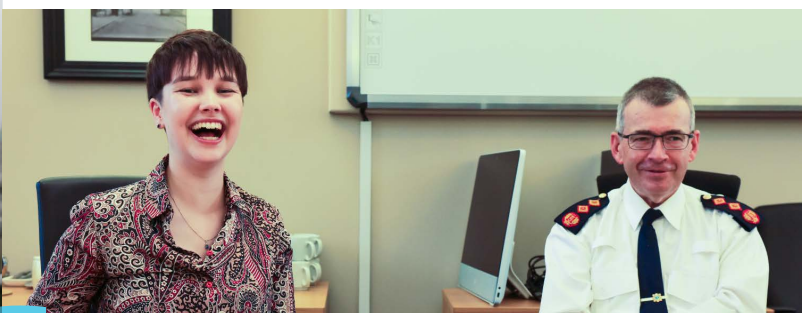
Ciara asked Commissioner Harris what protection and support young women can expect from An Garda when campaigning on issues and for social change. While visiting Garda HQ, Ciara also addressed concerns she has regarding the record number of domestic abuse and gender-based crime, as well as the under-reporting of such to Gardai. She also quizzed him about gender, diversity and inclusion within the force.

Meanwhile Oileán Carter Stritch, a climate change and social enterprise activist also used the opportunity to discuss some of the findings from Plan's report with Dublin City Council CEO Richard Shakespeare,

Given her area of interest, Oileán was also interested in Mr Shakespeare's plans to make Dublin a more sustainable city for her and her generation and shared her feelings about the need for more public spaces and outdoor seating areas, especially those where you don't have to spend money and concerns about safety, limited opening/public access hours and social issues concerning homelessness.



PHOTOS: PhotocallIreland.com



## HAVING A BALL IN DONEGAL

One of Plan International Ireland's most dedicated supporters, Brendan Devenney, staged his second ever Charity Ball in November 2023, which proceeds going to Plan International Ireland along with a couple of other charities.

The former Donegal footballer, who is an ambassador for Plan, has sponsored 22 children over the past three years with funds raised from the ball which he hosts in his local Letterkenny.

Brendan had travelled to Togo earlier in the year to meet with three of his sponsored children and to gain an understanding of the work of Plan and how his sponsorship money is spent to aid the entire community there.

"It's been great to be able to contribute to the great work carried out by Plan," says Brendan. "Your life is shaped by your childhood and every child deserves a chance. Plan is giving these children a chance, be it through education and support."

Over 250 guests attended the event in the Mount Errigal, including a large number of DV's own extended family. Some well-known faces were spotted in attendance, namely fellow Donegal GAA players past and current, including Micheal Murphy, Aaron Kiernan, Rory Kavanagh and Colm Parkinson, while influencer Eric Roberts and Danny O'Carroll, AKA Buster from Mrs Brown's Boys, lent some celebrity glamour to the occasion.



# VIETNAM



## Reaching Vietnam's furthest behind

Vietnam is an incredible development success story. Economic reforms since 1986, have helped propel Vietnam from being one of the world's poorest nations to a middle-income economy in one generation. With a population of over 100 million health outcomes have improved along with rising living standards - 87 per cent of the population are covered by the national health insurance scheme. The average duration of schooling is more than ten years.

While there has been great progress this progress is very uneven. Poverty is increasing among ethnic minorities living in more remote areas. About 6.6 million of Vietnam's poor are of ethnic minority heritage, even though ethnic minorities only account for around 15 per cent of the country's total population. Some ethnic minority groups are experiencing poverty rates of between 70-80 per cent.

Plan International's Reaching the Furthest Behind in Quang Tri and Hoa Binh provinces project, which is supported with funding from the Irish Embassy in Vietnam, works with these ethnic minority groups in these remote and mountainous areas. The key focus of this programme is to improve the ethnic minorities access to basic services and livelihoods to help them reduce their vulnerabilities themselves.

Paul O'Brien, CEO of Plan Ireland and John Perry, Board Member travelled to Vietnam in May 2024 to visit this programme and assess its progress. They also paid a courtesy visit to the Irish Embassy in Hanoi to meet Ambassador Ní Fhallúin and her officials.

As women and people with disabilities (PwD) are particularly vulnerable, many strategies have been devised by the programme to target them specifically. John and Paul visited a disabled group making leaf brooms in Klu Village in Dakrong District and met with the programme participants and local authorities. They also had the opportunity to visit women led livelihood groups and primary and secondary schools.

**Plan International Vietnam works with over one and a half million children and their families, across 699 villages, in 13 districts of six provinces.**

## OUR IMPACT

- 7,200 local people benefited from 16 upgraded/constructed community-led micro infrastructures (public play yards, inner-village roads, village houses, running water system, lighting system)
- 23 school sites became safer and more resilient to natural disasters and climate change impacts
- 25 women-led economic models operating (including six groups of People with Disabilities)
- 450 poor people and PwD (90 per cent female) are pursuing their business plans



Plan board member John Perry learns how to make a leaf broom



# Child Sponsorship

4,135

## children are sponsored by supporters in Ireland

Plan International reaches sponsored children, their families and their communities in more than 75 countries across Africa, Asia and Latin America.

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.

While supporters have the opportunity to develop a life-long connection with a girl or boy, they are also helping to strengthen their entire community. By sponsoring a particular child, the supporter's generosity helps us transform the lives of many children, especially girls, through education.

In turn this provides protection from abuses such as child marriage and teenage pregnancies, as well as sexual and physical abuse.



**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



### TOP FIVE COUNTRY OFFICES WHERE SPONSORED CHILDREN LIVE

BURKINA FASO 225  
NEPAL 213  
LIBERIA 166  
RWANDA 162  
SIERRA LEONE 146



Thirteen-year-old Ly is one of 18 sponsored children living in the ethnic village in Xin Man district of Vietnam. Her father, Thang, is the head of the community's sponsorship group and, with the help of Ly, coordinates all the correspondence between the children and their sponsors. Photo by Plan International



## Case Study:

# Overcoming the challenges in Burkina Faso to deliver inclusive education

Over recent years Burkina Faso's education system has been facing recurrent and growing attacks by armed groups. Schools have been attacked; teachers assaulted and killed and educational resources destroyed. The closure of schools across the country has put the most marginalised children at risk of losing out on learning and not returning to the classroom.

Mariéta is 15 years old. She has witnessed young people in her community in Burkina Faso dropping out of school. Some have left school because the distance was simply too far to travel, and the costs were unsustainable for their families. Others left because they were enticed by the idea of working in the capital rather than finishing their education.

When children leave school, it can be very difficult for them to ever return. This is especially true for girls, who also risk being subjected to child marriage and other forms of gender-based violence.

"I have friends who have dropped out of school, says Mariéta. "They say that studying is not good and that they will go to Ouagadougou to look for work instead. In my opinion, completing your studies is very important. You can have a future if you finish your studies."

Funded via child sponsorship, Plan International has supported the building of a new post-primary school in Mariéta's community in the centre-south region of Burkina Faso. The new school has two large classrooms and the teachers have received training to ensure they lessons are inclusive for all children, particularly girls and children with disabilities.

"Now we have a high school in our village and access is easier for us. We no longer have to travel long distances to continue our studies - we can stay here in the village," says Mariéta.



**In my opinion, completing your studies is very important. You can have a future if you finish your studies**

# Workplace Environment

As part of our strategic objectives 2021-2025 we have 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 2024 (FY24) we recruited 12 vacancies, with over 421 applications. Just over 54 per cent of applicants were women. The average number of days to fill a vacant role was 84 but this stat includes one role advertised three times and another advertised twice. It has been a challenging labour market when recruiting and the cost of living in Dublin led to three offers being rejected.

Our staff retention rate in FY24 was 77 per cent, slightly lower than the target within our strategic plans. However, several senior staff who left had been with the organisation for a long time and their departures have been significant in terms of loss of institutional memory.

We improved the office environment and continued to develop our Human Resource policies. Following the governments directive we have introduced a Domestic Violence Leave policy. We also updated our Plan policies on Safeguarding and Vetting, while introducing a new policy on the Prevention of Sexual Harassment, Exploitation and Abuse (PSHEA) – see page 46 on Safeguarding.

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

In FY24 we invested just under €27,700 in staff training and development. At 2.14 per cent of salary costs, this was below our strategic target of three percent, mainly because of the increased use of virtual training courses and significant in-house training. Training and development in FY24 consisted of areas such as safeguarding, safety and security, improving language skills, project management, HR, increasing digital capacity and budgeting and financial management. All staff attended Counter Fraud Training in March 2024 as well as training on our Safeguarding and Domestic Violence Leave policies.

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

In FY24 we were proud once again to achieve certification as a Best Small Workplace in Ireland award by the Great Place to Work organisation. We made improvements to our Maternity and Paternity Leave policies and continued our new hybrid way of working. We have also engaged with Platform55, an body which supports organisations to become more family-friendly by supporting working parents.



Platform55



Plan International's leadership schools in Guatemala, are safe community spaces where adolescent girls and young women can meet to talk about the issues affecting them. They have been set up to encourage girls to fight against gender discrimination and learn the skills they need to be future leaders in their communities. PHOTO: Plan International

# Align Structure, Systems and Resources

To deliver on our strategic objectives, we are also focusing 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.

Our strategy has three main objectives:

**1. We will review our structure to ensure it aligns with our strategy, improves organisational effectiveness and delivers results**

This objective was completed during the last financial year, following the restructure of the Fundraising Department in FY21 and the Programme Department in FY22. The restructure has improved effectiveness and we have seen an increase in our income to over €19 million in FY24.

**2. We will invest in our systems and processes, prioritising digital first, while supporting and responding to the needs of our users**

In early FY23, we completed our complex migration of all ICT infrastructure to Microsoft Azure. With support from our Global HQ in the UK, we have undertaken regular phishing testing, and all staff must complete regular cyber security and data privacy training.

In March 2023 we also implemented new procurement software Exchequer, aligned to our priority of digital first. This new software has increased the efficiency of our procurement processes and provided budget holders with improved information on value of money and compliance with internal policies.

**3. We will embed knowledge within the organisation**

In FY24 we have continued to roll out PowerBI providing financial and HR information to our managers linked to our Strategic KPIs.

# Safeguarding

Plan International Ireland continued and increased its ongoing commitment to safeguarding and the Prevention of Sexual Harassment, Exploitation and Abuse (PSHEA) throughout the year. We have upheld our commitment to developing and deepening our safeguarding and PSHEA efforts across several areas, including policy updates and revisions, staff training and compliance with the Children First Act 2015.

Plan International has always been a leader in innovation in safeguarding and PSHEA. We see the need to move past seeing safeguarding solely as a compliance issue, and **we place a strong focus on culture being the most significant component of a safeguarding and PSHEA framework.**

Plan International Ireland has a safeguarding focal point at both staff and Board level. The focal points work to ensure the highest standards of safeguarding are embedded across all areas of our work.

Plan International Ireland is an active member of the Dóchas Safeguarding Working Group. This Working 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 Point is the organisation's Designated Liaison Person, responsible for reporting any reasonable suspicion that a child in Ireland has been harmed or is at risk of harm.



In Bangladesh, youth groups are working to ensure that their community is disaster resilient. Following training in topics including climate change adaptation, disaster hazards, life skills and gender transformation, the young campaigners are increasing awareness about disaster risks and developing preparedness plans in schools and villages to keep children and their families safe. PHOTO: MD Shamsul Hoque Komol / Plan International



As part of Generations in Dialogue project, grandmother Angel, 80 from Benin and her 18-year-old granddaughter Blanche shared their different experiences of managing their periods.

“In our time it was forbidden for girls on their period to prepare food for their father,” said Angel.

“In the club set up by Plan International I learned about girls sexual rights, how to manage their menstrual cycle, as well as contraceptive methods,” said Blanche. PHOTO: Plan International

# Plan Ireland Charitable Assistance

(A company limited by guarantee)

## Director's Report and Financial Statements

Financial Year Ended 30 June 2024

### CONTENTS

Directors and Other Information	49
Directors' (Trustees') Report	50-69
Independent Auditors' Report	70-72
Statement of Financial Activities	73
Balance Sheet	74
Statement of Cash flows	75
Statement of Changes in Funds	76
Notes to the Financial Statements	77-89

# DIRECTORS AND OTHER INFORMATION

## Board of Directors

Tara Bedi	
Siobhan Blackwell	(resigned 6th December 2023)
Mairead Butler	
Deirdre Corcoran	
Jessica Feary	(appointed 24th April 2024)
Eleanor Flew	
Charles Keane	
Aoife Kelly-Desmond	(Chairperson)
Oonagh Kelly	
Caleb Kyle	(resigned 19th June 2024)
David O'Leary	
John Perry	(appointed 6th September 2023)
Patrick Scott	(appointed 24th April 2024)
Brighid Smyth	
Jennifer Victory	(resigned 6th December 2023)

## Secretary and Registered Office

John Perry  
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

## Bankers

Bank of Ireland  
39 St Stephens Green  
Dublin 2

## Independent Auditors

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

## Senior Management Team

Paul O'Brien	Chief Executive Officer
Anna Keane	Head of Individual Giving
Donal Maher	Chief Operating Officer <i>(Resigned 31st March 2024)</i>
Derek Phillips	Head of Finance and IT <i>(Appointed 1st March 2024)</i>
Juliane Schmucker	Head of Programmes <i>(Appointed 9th October 2023)</i>
Dualta Roughneen	Head of Programmes <i>(Resigned 11th August 2023)</i>

# DIRECTORS' (TRUSTEES') REPORT

The Directors present herewith the audited financial statements for the year ended 30 June 2024 (Financial Year 2024, or FY24). The Directors confirm that the financial statements of the Company comply with the current statutory requirement of the Company's 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 global citizenship 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 2024

### Plan International Ireland Strategy 2025

In June 2021, the Board approved a 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.

The 30th of June 2024 coincided with the end of Year 3 of strategy implementation. Plan Ireland surpassed the 1.5 million programme participants target in our programmes by working with a total of 1.767 m programme participants over the first three years of the strategy. Plan Ireland also exceeded the four-year income target of €50m by delivering €51.57m income in the first three years.

Following our award for **Best Small Workplace** in Ireland in 2020, 2021, 2022 and 2023 we will once again take part in the Great Place to Work survey in October 2024 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 a Youth member to our Board of Directors in April 2023. In late 2023 the Board commissioned a board self-audit to ensure our governance continues to provide strong oversight and accountability to our donors and stakeholders.

A central effort in FY25 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. In FY25 we will also develop a new strategic plan 2025-2030, building on our current plan while adapting to both the changed environments in our countries of operation and in Ireland.

### Staff and volunteers

The number of staff employed by Plan International Ireland increased slightly to 27 (2023: 25.5). The ratio of the gross salary of the lowest paid staff member to that of the highest paid (excluding interns and apprentices) is 3.1:1 this has reduced from 3.6:1 in FY23. 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 3,024 working hours in FY24. 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 2023 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.

Plan International's approach to climate change education is grounded in its experience and programming on inclusive, quality, gender transformative education, education in emergencies, comprehensive school safety, disaster risk management, climate change, and resilience. Within the Irish-Aid funded SQRIBE programme, we address climate change impacts by sensitizing children, youth and communities in our programme countries in West- and Central Africa to the challenges of climate change and disasters, while strengthening their capacity to facilitate child-centered adaptation processes. This involves among others developing and implementing smart solutions at the local level, incorporating the child-centered adaptation model, to promote sustainable management of natural resources. To respond to climate shocks and stresses, Plan International builds upon its strong experience in Education in Emergencies (EiE) and supports initiatives of anticipatory action, which aim to reduce vulnerabilities and strengthening response capacities of communities affected by climate shocks and crisis.

Plan Ireland contributed to the "Real Choice, real Lives" Study by Plan International putting forward the views and experiences of girls in their own words, with findings that reveal how girls' education is disrupted by climate change and how education can help girls adapt and strengthen resilience. It includes recommendations on 1) safe learning environments and school preparedness, 2) improving climate change curricula and 3) enabling environments for climate change adaptation and education. In 2023 a delegation of Plan Ireland staff and members of the Plan Ireland Youth Advisory Panel (YAP) have participated in the 28th Conference of Parties (COP) engaging with stakeholders, youth and experts in climate change from across the globe.

Through the Irish Network for Education Worldwide (INEW) Plan Ireland has engaged in a high-level networking and advocacy event with representatives from Irish and International NGOs, the Development Cooperation and Africa Division at Irish Aid, academia, multilaterals as well as members of the Global Partnership for Education (GPE). The event emphasised on the climate-education nexus and how investing and strengthening education systems reduces vulnerability to climate change, enhances adaptive capabilities, and boosts problem-solving capacities.

## **Financial review**

The financial outcome for FY24 is set out in the 'Statement of Financial Activities' on page 73.

### **Income**

Plan International Ireland income for the year to 30 June 2024 was €19.297m, an increase of 13.4% on the previous financial year. This increase was primarily in our grant income, specifically funding from Education Cannot Wait (ECW), with large grants received for education programmes in Bangladesh and Central African Republic. Overall, 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 FY24 we received just over €1.757m from these income streams (see note 5a to the financial statements). This represents a decrease of 11.9% when compared to FY23. This decrease is primarily related to a drop in public appeals and donations as there was no major emergency crisis during the financial year for which appeals were launched.

#### **Grants from governments and other co-funders**

Plan International Ireland received a total of €17.410m in grants from governments and other co-funders in FY24 (see note 5b to the financial statements for analysis by donor). This represents a substantial 18.2% increase from FY23 levels. Education Cannot Wait was the largest donor in FY24, providing a figure of €4.7m or 24.4% of overall income.

### **Donated commodities**

Commodities donated to the organisation and distributed as part of its emergency response and relief programmes were valued at €129k in FY24, a decrease from FY23 figure of €290k (see note 5c to the financial statements for details).

### Four-year income trend:

Key indicator	FY24	FY23	FY22	FY21
Total income	€19.30m	€17.01m	€15.26m	€10.65m

### Expenditure

Total expenditure for the year was €18.25m, (FY24 €16.52m), made up as follows:

Key indicator	FY24	FY24	FY23	FY23
	€	%	€	%
Charitable activities	17.25m	94.5%	15.56m	94.2%
Raising funds	1.00m	5.5%	€0.96m	5.9%

Total expenditure, at €18.25m, represents a 10.5% increase from FY23 level of €16.52m. This increase is due to an increase in Charitable activity expenditure compared to FY23 levels.

### Charitable activities

Expenditure on charitable activities in FY24 totalled €17.25m, a 10.9% increase from FY23 levels of €15.56m (see note 6 to the financial statements for details).

### Raising funds

The cost of raising funds totalled €1,002k in FY24, a 4.7% increase from FY23 levels of €957k. This increase is primarily due to an increase in donor acquisition activity, with an increase in cost per acquisition and the investment costs of launching our new global brand – Until We Are All Equal.

### 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 €766k, a 9.7% increase from FY23 levels of €698k (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	FY24	FY23
Return on fundraising spend (per one euro spent)	€1.75	€2.09
Charitable activities as a percentage of total costs	94.5%	94.2%
Support costs as a percentage of total costs	4.2%	4.2%

*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 marginally from 94.2% in FY23, to 94.5% in FY24 reflecting the increased charitable expenditure. 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 9.7% in FY24 but there was no change to the percentage of overall total costs at 4.2% (versus 4.2% in FY23). Management benchmark this ratio against a number of NGOs in Ireland and across the Plan federation. On average, 4.2% would be viewed as the low end of the benchmark.

*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 €2.09 in FY23, to €1.75 in FY24. 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. Plan Ireland also included the cost to launch a new global brand – “Until We are All Equal” during the financial year.

## Reserves position and policy

The Board review the level of reserves held on an annual basis. It is Plan policy to maintain a prudent level of reserves, to enable the organisation to meet financial commitments and to manage organisational risks. An adequate level of reserves also provides assurances to our stakeholders that the organisations activities are sustainable.

Plan reviewed its reserves policy in April 2023 and added increased guidance on both restricted and unrestricted reserves. A key distinction is made in the policy between restricted income, which must be used only for the purpose specified by the donor, and unrestricted income, which is used by the organisation for general purposes in line with its charitable objectives. The reserve policy was reviewed in June 2024 and left unchanged.

Plan's available reserves at 30 June 2024 are €4,795,622 (2023 - €3,747,367). Of the available reserves, €3,467,283 (2023 - €2,330,307) is held in restricted funds, as the funds were donated for specific areas and activities.

### Restricted Reserves

Due to the nature of restricted reserves, surpluses in one year are typically balanced by deficits in later years as surplus funds received are spent down over the life of the project. Plan has a surplus of €1,136,976 (2023 – Surplus of €668,723) in restricted reserves at 30 June 2024. Expenditure on these funds continues throughout FY25.

### Unrestricted Reserves

Unrestricted reserves totalled €1,328,339 (2023 - €1,417,060) and are split out into two main types:

#### Designated reserves

These are unrestricted reserves that have been allocated by the Board for specific purposes and that are, as a result, not available for general usage. At 30 June 2024, funds have been designated for four specific purposes as follows:

- To cover future budget deficits (€400,000)
- To recognise that a portion of reserves is invested in the organisations fixed assets and therefore would unlikely be able to be liquidated in a timely manner (€65,000)
- To ensure the continuity of operations, it is our policy to hold at least three months working capital (€375,000)
- To cover any future downturns in unrestricted income generation, the provision is calculated based on a 10 per cent reduction in unrestricted (€235,000)

### General Reserves

These represent funds which are freely available for the general purposes of the organisation. General reserves at 30 June 2024 are €253,339 (30 June 2023 €342,060).

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

Key indicator	FY24	FY23	FY22	FY21
Unrestricted reserves	€1,328,339	€1,417,060	€1,581,925	€1,396,688
Unrestricted reserves as a percentage of total income	6.3%	8.3%	10.4%	13.1%

## **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 Charities Governance Code.

### *Board and Committee changes*

During the period Siobhan Blackwell resigned in December 2023, Jennifer Victory in January 2024 and Caleb Kyle rotated off the Board in June 2024 having come to the end of the nine-year maximum term. The Board appointed John Perry in September 2023 and John joined the Finance Committee. Patrick Scott and Jessica Feary were both appointed to the Board and the Finance Committee in April 2024.

As of 30 June 2024, there were 12 board directors. Patrick Scott was appointed to the HR and Remuneration Committee after the year end, in September 2024. The names and biographies of the current board members appears on page 58 – 59.

### *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 and committee schedule, which outlines the main board and committee 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.

### *Conflicts of interest and loyalty*

A comprehensive conflict of interest and loyalty policy is in place and requires all board directors and committee members to disclose and manage actual or potential conflicts. Annual declarations are made by board directors and committee members, and declaration of conflicts of interest or loyalty are a standing agenda item on all board and committee meetings. The policy was last approved by the Board in 2021 and will be revisited in October 2024.

### *Board effectiveness 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. Every 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 early 2024. The audit was conducted by an external facilitator, and its main findings related to areas such as board engagement in strategy, having a dedicated and secure Board document portal, and the board dynamic. A number of actions were approved by the Board and are being implemented.

Board recruitment is managed through Boardmatch, existing board directors' professional networks, or adverts on our website [www.plan.ie](http://www.plan.ie). New potential board directors are approved at board meetings, after an evaluation and vetting process. On appointment, all new board directors attend an induction with the CEO and senior management, where they receive an overview of the organisation, a copy of our Directors Handbook outlining their roles and responsibilities and undertake an induction session with our Safeguarding Focal Point.

In line with our constitution, board directors must resign every three years, at which point they can put themselves forward for re-appointment. The current maximum term limit for board directors is nine years (three terms of three years). All board directors are required to visit a Country Office during their tenure, as well as attend training and events related to Plan International, corporate governance, and the wider not-for-profit sector.

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

#### Attendance of board directors in FY24

Name		Attended
Aoife Kelly-Desmond	Chairperson	6/7
Tara Bedi		4/7
Siobhan Blackwell		3/3
Mairéad Butler		7/7
Deirdre Corcoran		5/7
Jessica Feary		1/1
Eleanor Flew		6/7
Oonagh Kelly		4/7
Charles Keane		6/7
Caleb Kyle		7/7
David O'Leary		4/7
John Perry	Company Secretary (from February 2024)	7/7
Patrick Scott		1/1
Brighid Smyth	Vice-Chairperson	7/7
Jennifer Victory	Company Secretary (until January 2024)	3/4

#### 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 FY24*

The tables below list the number of committee meetings held from the time the member was appointed and the number of these meetings s/he 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 three board directors, as well as one external member (Dr Pat Gibbons, Director of UCD's Centre for Humanitarian Action). Ms Sarah O'Boyle resigned from the committee in December 2023 because of work commitments. The CEO and Head of Programmes attend meetings by invitation.

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

#### **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 of Ireland 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 one external, a former Youth Advisor Panel Member. The CEO and Head of Individual Giving attend meetings by invitation.

<b>Name</b>	<b>Attended</b>
Brighid Smyth	4/4
Anna Golden (Youth Member)	4/4
Eleanor Flew	4/4
David O'Leary	4/4

#### **Finance committee**

Chaired by Siobhan Blackwell until her departure in December and Chaired by Deirdre Corcoran from January 2024, the 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 the Head of Finance and IT attend meetings by invitation.

<b>Name</b>	<b>Attended</b>
Siobhan Blackwell	3/3
Deirdre Corcoran	6/6
Jessica Feary	0/1
John Perry	5/5
Patrick Scott	1/1
Jennifer Victory	4/4

## HR and Remuneration committee

Chaired by Oonagh Kelly, 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 and part-time HR Specialist attend meetings by invitation.

Name	Attended
Aoife Kelly-Desmond	3/3
Oonagh Kelly	3/3
Caleb Kyle	2/3

## Board officers

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

## Directors

Aoife Kelly-Desmond (Chairperson): Aoife has been a board director since 2017 and was appointed Chair in December 2022. 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 and public bodies on investigations, regulatory matters and complex litigation and disputes. Aoife is a member of the CORU Social Worker's Registration Board representing the interests of the general public.

Brighid Smyth (Vice-Chairperson): Brighid has been a board director since 2016 and was appointed Vice-Chairperson in December 2022. 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.

Dr. Tara Bedi: Tara has been a board director since 2021. Tara Bedi is an Assistant Professor in Development Practice in the Department of Geography at Trinity College Dublin. Prior to this she was a research fellow, a Marie Curie postdoctoral researcher (CAROLINE) and Irish Research Council PhD student in development economics at Trinity College Dublin. She also holds a master's degree in Public Administration in International Development from the Harvard Kennedy School. She focuses on the evaluation of large-scale field projects on gender empowerment and poverty reduction. She is conducting research in Ethiopia, India, Malawi, Mauritania, Kenya and Ireland. Tara has worked in local and international NGOs on development, as well as international organisations and with refugee settlement in the US. She grew up in rural India around her parent's work on rights and development.

Mairéad Butler: Mairéad is a feminist student and activist. She is an Erasmus Mundus MA in Women's and Gender Studies (GEMMA) student in the Central European University in Vienna and the Universidad de Granada and a BA European Studies graduate of Trinity College Dublin. Mairéad has been a board director since April 2023 and is also a member of the Programmes Subcommittee. She has been a member of the Plan International Ireland Youth Advisory Panel (YAP) since January 2021.

Deirdre Corcoran: Deirdre has been a board director since October 2022. Deirdre is a Fellow of the Institute of Chartered Accountants Ireland and has extensive financial, management, company secretarial and governance experience. She holds a Bachelor of Commerce from University College Dublin and a Masters in Accounting from the Michael Smurfit Graduate Business School. She is also a graduate of the Institute of Directors Chartered Director programme. Deirdre worked as Financial Controller and Company Secretary for Kenmare Resources plc from 1999 to 2021. Prior to joining Kenmare, Deirdre worked with Concern Worldwide and with Deloitte.

Jessica Feary: Jessica is a member of the Institute of Chartered Accountants Ireland and has worked in finance roles for the past 14 years. She holds a Bachelor of Business – Accounting from the Technological University Dublin. She was appointed as a director in KPMG's audit practice in 2021, previously working as manager and then senior manager and works there to date. She has been with KPMG since 2012. During this period, she has gained significant experience working with a large number of financial institutions and service organisations in asset management. Prior to joining KPMG, Jessica has also worked in various finance positions across retail and pharmaceutical entities.

Eleanor Flew: Eleanor has been a board director since 2020. Eleanor is the Director of Fundraising and Communications with Our Lady's Hospice & Care Services (Harold's Cross, Blackrock and Wicklow). 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 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.

Oonagh Kelly: Oonagh has been a board director since June 2023. Oonagh is a Chief People Officer with over 25 years' experience in Financial Services, Professional services and Education Technology. She is also an accredited Executive and Leadership Coach. Oonagh is a passionate advocate for inclusion and diversity and has designed and led award winning programmes that create more inclusive cultures in organisations. Oonagh is a Chartered Fellow of the CIPD, has a Masters in European Studies and a BA in Human Resource Management.

David O'Leary: David has been a board director since 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.

John Perry: (Secretary) John has been a board director since September 2023. John is a partner at Deloitte Ireland LLP and is the Tax & Legal Operate Leader. He has participated in the committees of numerous industry bodies including Irish Funds and the Irish Debt Securities Association and he is a member of the aviation industry body, ISTAT. John is a Fellow of Chartered Accountants Ireland, a Chartered Tax Adviser and has been awarded a MSc in Aviation Finance from University College Dublin's Graduate Business School. He has been an Assistant Professor at Dublin City University and a member of the Adjunct Faculty at University College Dublin.

Patrick Scott: Patrick has over 25 years leadership experience in executing strategy and managing business operations, including 15 years at IBM for clients in IT, Telco & Financial Services across Ireland, Europe and the US. He has over 10 years of board governance service for non-profit institutions in education and children's welfare, in Mexico, Ethiopia and Ireland. He holds an International Executive MBA from Instituto de Empresa, Madrid, and a Bachelor's degree in Law from Trinity College Dublin and is a graduate of the Chartered Director programme of the Institute of Directors in Ireland.

## **Plan International federation**

Plan International is an international development and humanitarian 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 2024, included 20 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**

Our supreme governing body is the Members' Assembly, made up of delegates from the governing bodies of our 22 National Organisations. The Members' Assembly meets twice a year. The Members' Assembly now also includes two delegates under the age of 25 who have been involved with the youth advisory bodies of our Country Offices. The Members' Assembly decides on Plan International Global Strategy, annual budget, financial statements, and Global Policies. It also elects the Plan International Board members in accordance with the Members' Assembly approved Election Procedures. It is chaired by Gunvor Kronman, who also chairs the International Board.

The Members' Assembly has two committees: the Board Oversight Committee (Heikki Eidsvoll Holmas (Chair), Lori Evans and Sam Worthington) and the Nominating and Governance Committee (Aoife-Kelly Desmond (Chair) Margarita Vargas, Paula Salovaara, Kazuyuki Mori and Susan Blankhart).

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 International Board is responsible for overseeing the activities of Plan International and the Leadership Team's management of Plan International, Inc. It is comprised of up to 11 individuals, 7 of whom must also sit on the governing bodies of National Organisations. The International Board is comprised entirely of non-executives, none of whom are paid by Plan International.

The Board has two standing committees: the Financial Audit Committee and the Programme Committee, each of which also includes non-voting delegates from the Members' Assembly. It has also established a People and Culture Committee.

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 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.

The financial sustainability risks were identified during the work on the Global Strategy and key financial targets were based on ambitious, yet achievable levels of activity. During the year management reviewed the impacts of the current economic environment, including the ongoing inflationary pressures experienced in Ireland and in the many countries we work in. Additional financial processes were implemented, including multi-year projections, to ensure the organisation is sufficiently resourced to meet its commitments. Work on the security risks continues, and a revised Plan Ireland Security Policy was approved by the Board in June 2024.

### **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 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 FY24:**

In June 2023 the Finance Committee reviewed and endorsed 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. The policy was approved by the Board in September 2023.

In March 2024, mandatory fraud training was carried out by the Counter Fraud Unit of the global organisation with all Plan Ireland staff. Also in March 2024, the Counter Fraud Unit of Global Assurance notified Plan Ireland of a small fraud that had occurred in Plan Guinea to the value of approximately €8k Euro. This amount has been repaid in full to the Donor.

Desk Officers and Compliance personnel now make joint visits to Country Offices to carry out both programme monitoring and financial verifications. In FY24 there have been joint visits to Cameroon, Guinea, Mali, and Burkina Faso, with a visit to Guinea Bisau planned for October 2024.

## Risk 2: Operational Continuity

**Trend:** Increasing ▲

**Risk Appetite:** Balanced

**Description:** The loss of a number of staff, including senior staff, combined with the challenges of recruitment in a tight labour market

**Mitigation:** Plan achieves its objectives through its staff and volunteers. The ability to recruit and retain staff is an ongoing challenge in Ireland and globally. The organisation has developed and frequently reviews its HR policies to ensure this risk is managed adequately. Plan regularly partakes in the Great Place to Work survey and has been certified as a Great Place to Work in 2020, 2021, 2022 and 2023.

**Developments in FY24:** This risk increased in early 2023 in relation to senior staff with the resignation of the Head of Programmes. A new Head of Programmes, who had worked with Plan Germany was appointed and commenced in early October 2023. In early 2024, the Chief Operations Officer resigned, he had been with Plan Ireland for 18 years and built considerable institutional knowledge and know how. The COO role was replaced by a Head of Finance and IT role who joined in March 2024 and had a comprehensive hand over with the COO before he left. In mid-2024 we had a number of departures in our Fundraising Team, and this too has been disruptive, however by mid-September each of these vacant positions have been filled.

## Risk 3: Financial Sustainability

**Trend:** Unchanged ◀▶

**Risk Appetite:** Bold

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

**Mitigation:** The organisations strategic and operational plans are designed to ensure our limited resources are prioritised towards those areas where we will have the greatest impact. Annual operating budgets are approved by the Board, and quarterly progress is reviewed in detail by the Finance Committee and tabled at regular Board meetings. Each year the Board and entire Management team meet for an away day, where detailed strategic discussions take place. On the 19th of June 2024, the Board and Management held a detailed strategic session which marked the beginning of the process to develop a new strategy for Plan International Ireland.

**Developments in FY24:** FY24 was the third year of our four-year strategy and we have ambitious targets for raising funds to assist in achieving our programmatic objectives. While FY24 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, we were very successful with the European Union and with Education Cannot Wait.

#### **Risk 4: Reputational**

**Trend:** Unchanged ◀▶

**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 FY24:** The organisation has a strong framework of policies and procedures in place to ensure this risk is managed appropriately. The Board regularly requests management to review Charities Regulator reports, to highlight control weaknesses found across the sector and to amend or develop policies if gaps are identified. The Finance Committee reviews progress implementing these recommendations.

In the period management recommended new controls in relation to the use of the company credit card, and a new policy in relation to redundancy and ex-gratia payments. The new Credit Card Usage Policy was approved by the Board in September 2023. A Redundancy Policy was approved by the Board in the December 2023 Board meeting.

#### **Risk 5: Compliance**

**Trend:** Unchanged ◀▶

**Risk Appetite:** Averse

**Description:** Non-compliance by Plan International Ireland with relevant laws, donor rules and internal policies and procedures.

**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 FY24:** There has been no external audits in FY24, however in March 2024, Ernst and Young conducted an audit on their own audit processes which involved the old large EU project in Nigeria. While there is no timeline for completion, it should be soon with no ineligible costs found.

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

### *Plan International federation*

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

Plan International Federation is a large, complex organisation with 22 National Organisations and almost 60 Country Offices. The legal, political, cultural and social environments are different across the Federation, decisions made in one area of may impact other parts of the Federation. Plan International Ireland monitors and manages this complexity specifically as it relates to, and impacts on, the allocation of funds which Plan International Ireland is accountable for.

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. In early 2023 the team began a review of the existing global risk management software, and a new system is due to be rolled out in October FY24.

### *Other Risks*

Several additional risks have been identified within the organisation, spanning a wide range of areas. These include ensuring compliance with child protection policies, providing adequate security measures for staff working overseas, addressing concerns related to IT infrastructure, project capacity, foreign exchange exposure, and the potential failure to demonstrate effective use of sponsorship funds.

The organisation has several measures in place to minimise these risks including:

- Full staff training on child protection policies and protocol.
- Hostile Environment Awareness Training (HEAT) for staff who are traveling overseas.
- Investment in cybersecurity measures to include Firewall protection, encryption, and data minimisation.
- Regular assessment of project capacity & regular monitoring and evaluation visits to key overseas projects.
- Monitoring and reviewing of financial forecasts for international projects with foreign exchange exposure.

During FY24 several activities were undertaken including:

- Revised Safeguarding of Children and Programme Participants policy approved by the Board in April 2024.
- New policy on Preventing Sexual Harassment, Exploitation and Abuse (PSHEA) approved by the Board in April 2024.
- New policy on Vetting and Screening approved by the Board in April 2024.
- Windows 11 upgrade undertaken and regular penetration testing by external supplier in place across network.
- GDPR policy developed by the Global Hub organisation for review and implementation in FY25

These risks are monitored and presented quarterly to both the Finance Committee and Board for review. The Board is confident that appropriate systems are in place to effectively monitor, manage, and mitigate Plan International Ireland's exposure to significant risks.

### **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)
- Irish Forum for Global Education (IFGE) now the Irish Network for Education Worldwide (INEW)
- The Wheel
- Comhlámh
- Charities Institute Ireland (CII)

### **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
- 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 2024, 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**

- 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 73

## 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 2024.

## Disclosure of information to auditors

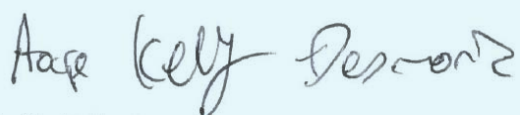
The directors in office at the date of this report have each confirmed that:

- 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**



**John Perry**

**Date 13th November 2024**



# *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 2024 and of its net income and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and 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 2024;
- the statement of financial activities for the year then ended;
- the statement of cash flows for the year then ended;
- the statement of changes in funds for the year then ended; and
- the notes to the financial statements, which include a description of the accounting policies.

### **Basis for opinion**

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

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

#### *Independence*

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

### **Conclusions relating to going concern**

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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 on, 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 2024 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.
- Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

## **Responsibilities for the financial statements and the audit**

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

As explained more fully in the Statement of directors' responsibilities set out on page 67, 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.

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### 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, appearing to read 'Aisling Fitzgerald'.

Aisling Fitzgerald  
for and on behalf of PricewaterhouseCoopers  
Chartered Accountants and Statutory Audit Firm  
Dublin  
13th November 2024

# STATEMENT OF FINANCIAL ACTIVITIES

Financial Year Ended 30 June 2024

	Notes	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €
<b>Income and endowments from:</b>							
Donations and legacies	5(a)	1,648,429	108,521	1,756,950	1,755,509	239,440	1,994,949
<i>Charitable activities:</i>							
- grants from governments and other co-funders	5 (b)	985,760	16,424,432	17,410,192	809,516	13,919,481	14,728,997
- donated commodities	5 (c)	—	128,888	128,888	—	289,702	289,702
Investment income	9	674	—	674	47	—	47
<b>Total income</b>		<u>2,634,863</u>	<u>16,661,841</u>	<u>19,296,704</u>	<u>2,565,072</u>	<u>14,448,623</u>	<u>17,013,695</u>
<b>Expenditure on:</b>							
Charitable activities	6	1,580,133	15,666,206	17,246,339	1,494,998	14,058,097	15,553,095
Raising funds	7	962,829	39,281	1,002,110	918,593	38,149	956,742
<b>Total expenditure</b>		<u>2,542,962</u>	<u>15,705,487</u>	<u>18,248,449</u>	<u>2,413,591</u>	<u>14,096,246</u>	<u>16,509,837</u>
<b>Net income / (expenditure)</b>		91,901	956,354	1,048,255	151,4818	352,377	503,858 —
Transfers between funds	16	(180,662)	180,644	—	(316,346)	316,346	—
<b>Net movement in funds</b>		<u>(88,721)</u>	<u>1,136,976</u>	<u>1,048,255</u>	<u>(164,865)</u>	<u>668,723</u>	<u>503,858</u>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,417,060	2,330,307	3,747,367	1,581,925	1,661,584	3,242,509
<b>Total funds carried forward</b>		<u>1,328,339</u>	<u>3,467,283</u>	<u>4,795,622</u>	<u>1,417,060</u>	<u>2,330,307</u>	<u>3,747,367</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 77 to 89 form an integral part of these financial statements.

# BALANCE SHEET

As at 30 June 2024

	Notes	2024 €	2023 €
<b>Fixed assets</b>			
Tangible assets	12	70,026	90,292
<b>Current assets</b>			
Debtors	13	749,696	689,374
Cash at bank and in hand	15	4,224,434	3,209,709
<b>Creditors: amounts falling due within one year</b>	14	(248,524)	(242,008)
<b>Net current assets</b>		4,725,596	3,657,075
<b>Total assets less current liabilities</b>		4,795,622	3,747,367
<b>The funds of the charity:</b>			
Restricted funds	16	3,467,283	2,330,307
Unrestricted funds		1,328,339	1,417,060
<b>Total charity funds</b>		4,795,622	3,747,367

On behalf of the board



Aoife Kelly-Desmond



John Perry

Date: 13th November 2024

The notes on pages 77 to 89 form an integral part of these financial statements.

# STATEMENT OF CASH FLOWS

Financial Year Ended 30 June 2024

	Notes	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Net cash inflow/(outflow) from operating activities	17	1,031,392	638,176
<b>Cash flows from investing activities</b>			
Purchase of fixed assets	12	(17,341)	(46,322)
Returns on investments and servicing of finance		674	47
Net cash used in investing activities		(16,667)	(46,275)
Change in cash and cash equivalents in reporting period		1,014,725	591,901
Cash and cash equivalents at the beginning of the reporting period		3,209,709	2,617,808
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>4,224,434</b>	<b>3,209,709</b>

.The notes on pages 77 to 89 form an integral part of these financial statements.

# STATEMENT OF CHANGES IN FUNDS

Financial Year Ended 30 June 2024

	Unrestricted funds €	Restricted funds €	Total €
Balance at 1 July 2022	1,581,925	1,661,584	3,243,509
Net income/(expenditure)	(164,865)	668,723	503,858
<b>Balance at 30 June 2023</b>	<b>1,417,060</b>	<b>2,330,307</b>	<b>3,747,367</b>
Balance at 1 July 2023	1,417,060	2,330,307	3,747,367
Net (expenditure) / income	(88,721)	1,136,976	1,048,255
<b>Balance at 30 June 2024</b>	<b>1,328,339</b>	<b>3,467,283</b>	<b>4,795,622</b>

.The notes on pages 77 to 89 form an integral part of these financial statements.

# NOTES TO THE FINANCIAL STATEMENTS

## 1. General information

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

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

The address of its registered office is 11 Harrington Street, Dublin 8, D08 EK7D.

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

## 2. Statement of compliance

The 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) Going concern

Plan International Ireland has recorded a net surplus for the financial period 30th June 2024 of €1,048,255 (2023 surplus €503,858). At the balance sheet date, the company has net current assets of €4,725,596 (2023: €3,657,075) and total net assets of €4,795,622 (2023: €3,747,367).

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 FY25 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 2024 there were none (2023: 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).

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €
<b>5 Incoming resources</b>						
<b>(a) Income from donations and legacies</b>						
Committed giving	1,244,292	612	1,244,904	1,227,247	872	1,228,119
Refund from Revenue Commissioners	339,164	—	339,164	398,549	—	398,549
Legacy donation	—	—	—	1,817	—	1,817
Public appeals and other donations	58,026	27,139	85,165	117,666	158,244	275,910
Corporates, major donors, and trusts	6,947	80,770	87,717	10,230	80,324	90,554
<b>Total</b>	<b>1,648,429</b>	<b>108,521</b>	<b>1,756,950</b>	<b>1,755,509</b>	<b>239,440</b>	<b>1,994,949</b>
Number of sponsored children			4,135			4,255
Girl Fund Members			1,261			1,359
<b>(b) Income from charitable activities – grants from governments and other co-funders</b>						
Irish government (Irish Aid)	219,310	3,550,919	3,770,229	278,730	4,210,556	4,489,286
Irish embassies (Department of Foreign Affairs)	—	1,419,106	1,419,106	—	531,254	531,254
European Commission (INTPA/DEVCO)	153,131	2,919,737	3,072,868	111,949	1,931,378	2,043,327
European Civil Protection and Humanitarian Aid Operations (ECHO)	114,062	2,317,623	2,431,685	149,974	1,207,914	1,357,888
Education Cannot Wait	203,598	4,496,001	4,699,599	11,114	2,116,900	2,128,014
Ministry of Education (Colombia)	—	—	—	—	83,552	83,552
Irish Research Council	—	—	—	—	11,324	11,324
Save the Children	—	—	—	13,939	3,720	17,659
Other donors	—	26,272	26,272	—	230,377	230,377
POBAL	—	—	—	1,685	—	1,685
UN agencies	295,659	1,694,774	1,990,433	242,125	3,592,506	3,834,631
<b>Total</b>	<b>985,760</b>	<b>16,424,432</b>	<b>17,410,192</b>	<b>809,516</b>	<b>13,919,481</b>	<b>14,728,997</b>
<b>(b) Income from charitable activities - donated commodities</b>						
Donor	Commodity received	Country	Total 2024 €	Total 2023 €		
UNICEF	Educational Equipment	Central African Republic	—	(79,718)		
UNICEF	Educational Equipment	Cameroon	—	27,343		
UNICEF	Educational Equipment	Sudan	119,823	—		
UNICEF	Educational Equipment	Philippines	—	48,313		
UNICEF	Protective Equipment	El Salvador	9,065	—		
WFP	Foodstuffs	Malawi	—	293,764		
<b>Total</b>			<b>128,888</b>	<b>289,702</b>		

In 2023 and 2022 all donated commodities were restricted.

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €
<b>6 Charitable activities</b>						
Direct to the field	611,894	15,048,904	15,660,798	603,164	13,504,677	14,107,841
Staff costs	369,792	317,631	687,432	363,171	337,471	700,642
Development Education / Global CITIZE Education	11,940	49,956	61,896	11,973	39,669	51,642
Programme management	146,221	176,483	322,703	112,413	112,571	224,984
Support cost allocation	440,287	73,233	513,520	404,277	63,709	467,986
<b>Total</b>	<b>1,580,133</b>	<b>15,666,206</b>	<b>17,246,340</b>	<b>1,494,998</b>	<b>14,058,097</b>	<b>15,553,095</b>

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €
<b>7 Raising funds</b>						
Marketing and advertising	407,357	1,380	408,737	338,475	750	339,225
Fundraising	68,541	1,831	70,372	127,230	6,020	133,250
Staff costs	270,074	—	270,074	253,767	—	253,767
Support cost allocation	216,858	36,070	252,928	199,121	31,379	230,500
<b>Total</b>	<b>962,829</b>	<b>39,281</b>	<b>1,002,110</b>	<b>918,593</b>	<b>38,149</b>	<b>956,742</b>

	Charitable Activities 2024 €	Fund Raising 2024 €	Total 2024 €	Charitable Activities 2023 €	Fund Raising 2023 €	Total 2023 €
<b>8 Support costs</b>						
Finance, HR, and ICT	255,796	125,989	381,785	235,264	115,876	351,140
Premises costs	57,262	28,204	85,465	48,008	23,645	71,653
Communications	41,111	21,727	65,838	30,645	15,094	45,739
Governance and Board	34,651	17,067	51,718	34,053	16,773	50,826
General management	121,700	59,942	181,641	120,016	59,112	179,128
<b>Total</b>	<b>513,520</b>	<b>252,928</b>	<b>766,488</b>	<b>467,986</b>	<b>230,500</b>	<b>698,486</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.

2024	2023
€	€

## 9 Other information

The net income for the year is stated after charging/(crediting) the following items:

Depreciation	37,609	30,689
Audit of entity financial statements	33,256	32,288
Interest receivable	(674)	(47)

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

2024	2023
€	€

### (a) Staff costs

Staff costs were as follows:

Wages and salaries	1,297,226	1,211,610
Social insurance costs	142,515	133,800
Other employee benefit costs	29,323	28,868
Other retirement benefit costs	30,030	34,431
<b>Total</b>	<b>1,499,094</b>	<b>1,408,709</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 (2023: zero).

### (b) Staff numbers

2024	2023
Number	Number

The average number of employees during the financial year, analysed by activity was as follows

Programmes	15.0	14.0
Public Engagement	6.0	6.0
Finance, HR, and ICT	4.8	4.5
CEO	1.0	1.0
<b>Total employees</b>	<b>26.8</b>	<b>25.5</b>

(c) <b>Salary range</b>	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Salary banding for all employees earning over €60,000		
€60,000 to €70,000	1	1
€70,001 to €80,000	3	2
€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 (2023: €99,500).

A new Pay and Rewards Policy was approved by the Board in June 2022. The policy is in line with our organisational strategic priorities and our values, and states that pay levels should be competitive with the INGO sector in Ireland, while ensuring stewardship of the resources given to us.

## Directors

Directors received no remuneration (2023: €nil) or expenses (2023: €nil) during the reporting period. There were no loans advanced to directors during the year and no loans outstanding at 30 June 2024 (2023: €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:

	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
Wages and salaries	384,483	365,180
Social insurance costs	43,901	41,065
Other employee benefit costs	6,559	6,445
Other retirement benefit costs	12,172	12,703

	Website and software €	Computer equipment €	Fixtures and fittings €	Leashold improvements €	Total €
<b>12 Tangible assets</b>					
<b>Cost</b>					
At beginning of year	80,943	111,881	11,102	66,696	270,622
Additions in year	—	11,714	—	5,627	17,341
Disposals for the year	—	—	—	—	—
At end of year	80,943	123,595	11,102	72,323	287,963
<b>Accumulated Depreciation</b>					
At beginning of year	42,123	102,199	9,616	26,392	180,330
Depreciation charge for year	22,313	7,784	324	7,188	37,609
Depreciation on disposals for year	—	—	—	—	—
At end of year	64,436	109,982	9,940	33,579	217,937
<b>Net book value</b>					
At 30 June 2024	16,507	13,613	1,162	38,743	70,026
At 30 June 2023	38,820	9,682	1,486	40,304	90,292

All fixed assets have been purchased using unrestricted funds.

	2024 €	2023 €
<b>13 Debtors</b>		
Accrued income	31,500	465,016
Prepayments	8,577	27,098
Other debtors	709,619	197,260
<b>Total</b>	749,696	689,374

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 €701,039 (2023: €141,785) due from Plan International Inc.

	2024 €	2023 €
<b>14 Creditors: amounts falling due within one year</b>		
Trade creditors	102,959	94,007
Tax and social insurance	45,413	46,230
Accruals	65,079	61,020
Other creditors	(1,740)	557
Deferred income	36,823	40,194
<b>Total</b>	<b>248,534</b>	<b>242,008</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.

	2024 €	2023 €
<b>15 Cash at bank and in hand</b>		
Bank and cash – restricted	3,467,283	2,330,307
Bank and cash – unrestricted	757,151	879,402
<b>Total</b>	<b>4,224,434</b>	<b>3,209,709</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.

	Opening restricted funds €	Restricted income €	Restricted Expenditure €	Transfer between funds €	Closing restricted funds €
<b>16 Restricted funds</b>					
Irish Aid	666,929	2,500,101	2,919,975	(7,171)	239,885
European Commission (INTPA/DEVCO)	530,086	2,430,950	2,696,651	16,729	281,114
European Civil Protection and Humanitarian Aid Operation (ECHO)	869,466	1,569,959	936,034	—	1,476,391
Institutional grants	(1,294)	—	—	1,294	—
Other donations	265,120	10,031,933	8,996,929	169,769	1,469,894
Donated commodities	—	128,888	128,888	—	—
	<b>2,330,307</b>	<b>16,661,831</b>	<b>15,705,477</b>	<b>180,644</b>	<b>3,467,283</b>

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.

	2024 €	2023 €
<b>17 Net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period	1,048,255	503,858
<i>Adjustments for:</i>		
Depreciation	37,609	30,689
Interest receivable	(674)	(47)
Decrease/(Increase) in debtors	(60,324)	35,953
Increase/(Decrease) in creditors	6,526	67,723
Net cash inflow/(outflow) from operating activities	1,031,392	638,176

## 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 2024 represents contributions payable to the fund and this amounted to €30,030 (2023: €34,431). The fund was in credit of €nil as at 30 June 2024 (2023: €nil).

## 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 €14,792,891 (2023: €14,056,262) 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 contributed €14,130 to the running costs and marketing cost of the IEA in 2024. In 2023 this was €29,420. Plan International Ireland's income in FY24 included €6,358 (2023: €88,117) receivable from IEA appeals. As at 30 June 2024, the IEA owed Plan International Ireland €nil (2023: €nil).

	2024 €	2023 €
<b>20 Operating leases</b>		
Future minimum lease payments under non-cancellable operating leases at the end of the financial year were:		
<b>Payments due:</b>		
Not later than one year Interest receivable	45,101	45,969
Later than one year and not later than five years	88,542	133,643
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 13th November 2024.





