



ANNUAL REPORT AND FINANCIAL STATEMENTS 2019



Cover Image: Gertrude (16) is a member of the Champions of Change group in her community in Malawi. Part of her role involves visiting the homes of girls who have dropped out of school. "Usually it's because they have had a baby. I haven't been with the group very long, but so far we've managed to get all the girls we have visited back to school" she said.

Champions of Change is a Plan International programme aimed at promoting the rights of women and girls.

Credit: Plan International / Jeroen van Loon

This page: Plan International Ireland Ambassador Marissa Carter travelled to Guinea Bissau to visit our work that is tackling Female Genital Mutilation (FGM).

We are working with children, parents and community leaders to end FGM by running education initiatives and breaking down cultural taboos on FGM.

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A MESSAGE FROM THE CEO & CHAIR

This year, Plan International Ireland has helped to transform the lives of millions of girls and boys. We work at local, national and international level to tackle the root causes of child poverty and create a more equal world for all children.

From better, safer access to education within their communities, to responding to humanitarian crises, to campaigning against child marriage, Plan International has helped millions of children across the globe realise their rights and has given them the chance of a better life.

We work in the poorest regions and countries where we can have the biggest impact on child poverty. Plan International Ireland's strategy is to focus our programmatic work on areas where we feel we can add most value. Our work continues to focus on West and Central Africa, the Middle East and in Nepal, Vietnam and Sri Lanka in Asia.

In emergencies, we save lives and ease suffering by providing food, shelter, water and sanitation, and also creating safe spaces to keep children in school. During the year we responded to six new emergencies. In Nigeria, where one of the worst global humanitarian disasters continues to deteriorate, we're working to increase access to safe, quality and inclusive education opportunities for conflict-affected children. We were grateful to be awarded €855,254 by Irish Aid to respond to the Cyclone Idai disaster which devastated the lives of thousands of people across Mozambique, Zimbabwe and Malawi.

Globally, last year was one of enormous challenges for girls' rights and we see girls continue to suffer from discrimination and violence. We work at local, national and international level across 77 countries to influence governments to tackle the root causes of child poverty and to create a more equal world for girls.

Plan International assembled a very strong presence at the Women Deliver conference held in Vancouver, Canada. Women Deliver is a leading global advocate for gender equality and Plan International positioned itself as the 'go-to' organisation on girls' rights. The Plan International supported SDG Gender Index (produced by Equal Measures) was launched there. The key finding was that, with just 11 years to go until 2030, nearly 40% of the world's girls and women – 1.4 billion – live in countries failing on gender equality. Not a single country is on track to achieve gender equality by 2030. And this needs to change.



Bernard Daly - Chairperson

Our programmes are helping to put more vulnerable children – especially girls – in schools and learning. We've trained schools to deal with sudden emergencies so that children can continue coming to class, helped bridge language divides so that children from ethnic minorities can benefit, and created safe spaces for girls to learn in refugee camps. This year even more children directly benefitted from our Education programmes than the previous year, which we will work hard to continue progressing next year.

This year, I was privileged to travel to Guinea Bissau and visit the Irish Aid funded Education: Quality, Inclusive, Participative programme; where we are working to make education more inclusive for children, particularly those with disabilities. Plan International constructs school classrooms with ramps so that children with disabilities can access schools.

We also launched the 'Plan2Inclusivize' training in partnership with UNESCO Chair Tralee at an event in Dublin which aims to facilitate children with disabilities into school and play.

In Ireland, we witnessed the power of youth action as our Youth Advisory Panel ran a campaign on Period Poverty. In the developing world, girls who menstruate often miss school and are vulnerable to child marriage, while in Ireland many girls struggle to afford sanitary products. Our youth volunteers carried out a survey of 1,100 young women, and supported a cross party effort to pass a motion through both Houses of the Oireachtas with specific measures to reduce period poverty in Ireland and in the government's overseas development work.

Plan International Ireland is committed to transparency. In 2018 we were shortlisted for a Good Governance Award, and we comply with the Charities Institute Ireland Triple Lock as we produce SORP compliant audited accounts, comply with the Governance Code, and conform to standards of best practice in fundraising.

Building on yet another successful year at Plan International Ireland, our thoughts turn to the future and the implementation of our global strategy 100 Million Reasons. We will continue to work effectively and responsibly on the ground with vulnerable children to ensure they all learn, lead, decide and thrive.



Paul O'Brien - CEO



Students from the Baka community in the eastern region of Cameroon receive schoolbooks, rulers, pens and pencils during the distribution of school kits by Plan International to encourage good academic performance during the school year.

Photo: Plan International / Vanessa Fodjo

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 56 countries in Africa, Asia and the Americas.

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

Last year, Plan International partnered with more than 51,581 organisations in 77 countries, reaching 18,140,482 girls and 16,085,741 boys through our work.

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

OUR VISION

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

OUR PURPOSE

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

OUR CORE VALUES

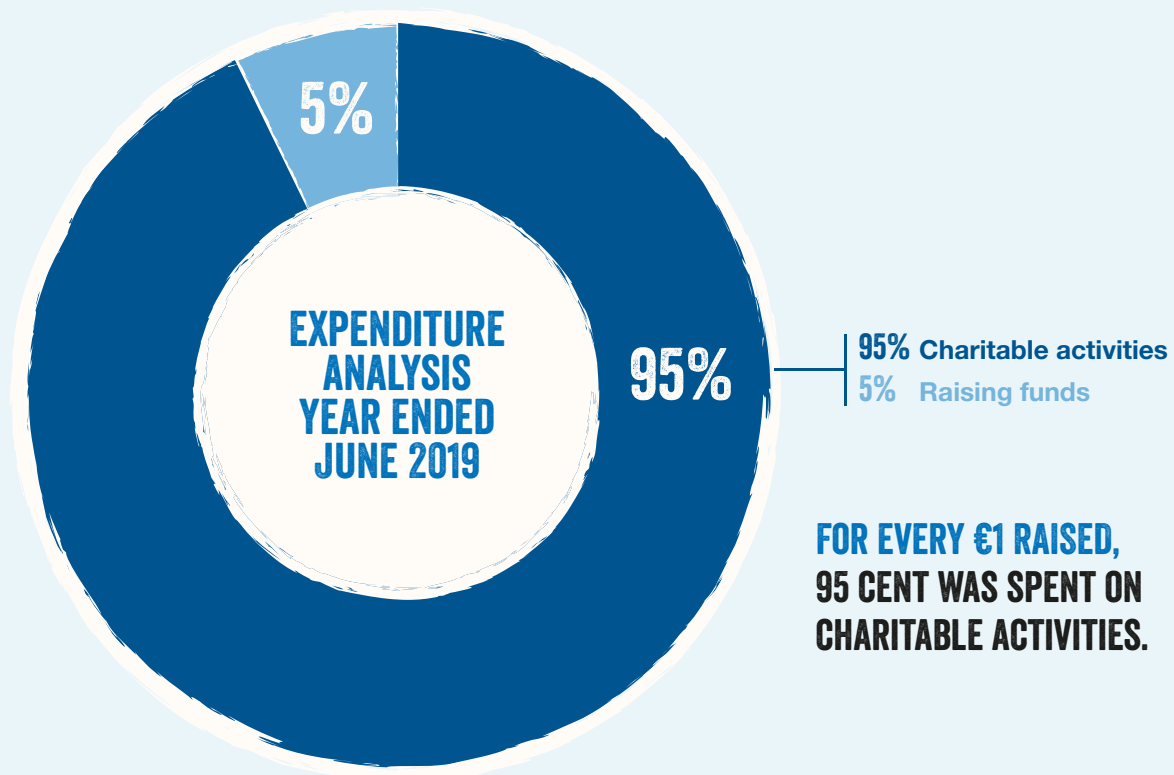
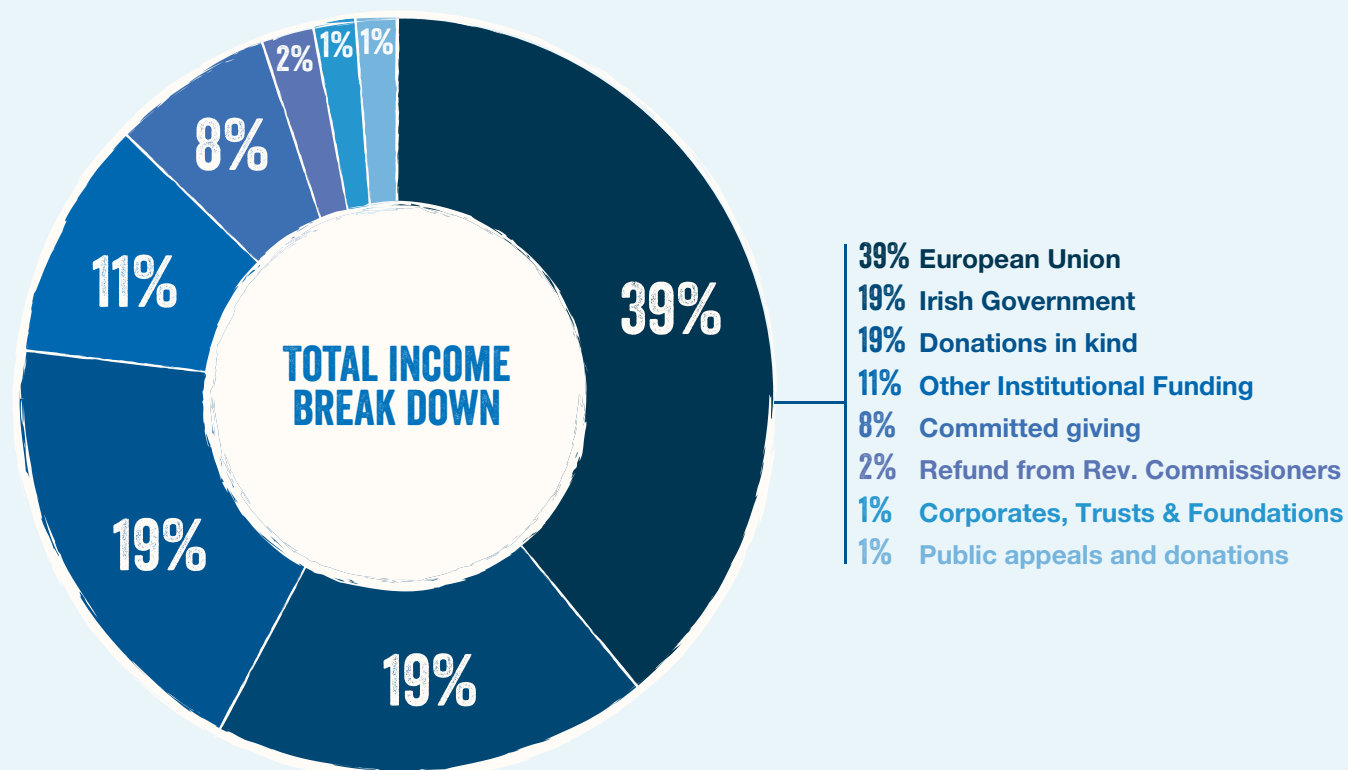
- We strive for lasting impact
- We are open and accountable
- We work well together
- We are inclusive and empowering

OUR FOCUS

To ensure the delivery of high quality programmes we are committed to focusing on four key areas of work to ensure both the effectiveness of our work and the best value for money for our donors:

- Education
- Child Protection
- Participation as Citizens
- Responding to core humanitarian needs

2019 | FACTS AND FIGURES



GOVERNANCE

Plan International Ireland is a registered charity in Ireland, and is constituted as a company limited by guarantee. Plan International Ireland is committed to ensuring accountability and transparency with disclosures of all aspects of our charitable work.

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

There are four committees of the Board:

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

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

Plan International Ireland complies with the principles outlined in the Irish Development NGO's Code of Corporate Governance as produced by the Corporate Governance Association of Ireland; partnered with Dóchas, and the Governance Code. Work on compliance with the new Charities Governance Code has commenced.

Plan International Ireland is committed to ensuring the privacy of our donors and supporters. All information that we collect, store and use is compliant with the Data Protection Acts 1988, 2003 and 2018. In addition we adhere to the requirements of, and fully support the implementation of, the Charities Act 2009.

Plan International Ireland is one of 21 National Organisations in the Plan International federation, under the umbrella organisation Plan International Inc. (Plan Inc.). Plan Inc. is composed of members who consist of the National Organisations. The Members' Assembly is the highest decision making body of Plan Inc. and is responsible for setting high-level strategy and approving the budget and financial statements for the organisation.

The Board of Plan Inc. ('International Board') directs the activities of Plan Inc. and is responsible for ensuring that the management of the organisation is consistent with the laws

and with the strategic goals of the organisation as determined by the Members' Assembly, to whom it is accountable. The International Board is comprised entirely of non- executives. None of the National Organisations are paid by Plan Inc. The by-laws prescribe a maximum number of 11 directors, who are elected by the Members' Assembly. All directors have fiduciary duties to act in the interests of Plan Inc.

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

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

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

The Board of Plan International Ireland reviews the level of reserves held annually. The term 'reserve' (unless otherwise indicated) is used to describe funds that are freely available for general purposes. The reserves policy is based on maintaining sufficient working capital to cover its anticipated needs for at least three months. Plan International Ireland prepares its financial statements under Financial Reporting 102 and Accounting and Reporting by Charities: Statement of Recommended Practice (Charity SORP).

In 2017, the Plan International federation underwent a process of external verification by the Humanitarian Quality Assurance Initiative (HQA). This agency verifies whether organisations meet the commitments set out by the Core Humanitarian Standards (CHS), a global best-practice standard.

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



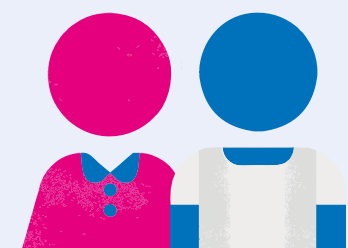
OUR IMPACT ACROSS THE GLOBE



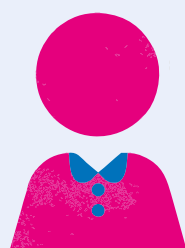
ACTIVE IN
77 COUNTRIES



1.2 MILLION
SPONSORED CHILDREN
WORLDWIDE



18.1 MILLION GIRLS
AND 16.1 MILLION BOYS
BENEFITTED FROM OUR WORK



2.1 MILLION GIRLS
WITH IMPROVED SEXUAL AND
REPRODUCTIVE HEALTH



31

Child protection
programmes in
emergencies across
31 countries



3.3 MILLION

Girls with better
access to education



25

Education in
emergencies
programmes in
25 countries



1.4 MILLION

Girls supported to be
active citizens

OUR IMPACT HERE IN IRELAND



5,167 CHILDREN SPONSORED BY
SPONSORS IN IRELAND

Some 5,167 children (65% girls; 35% boys) are sponsored by
generous sponsors in Ireland



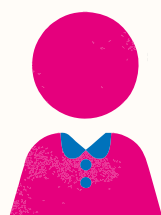
TOP 5

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



224,052

children benefitted directly from
education programmes (an
increase of 3% since 2018)



10,200

girls protected from FGM
in Guinea Bissau



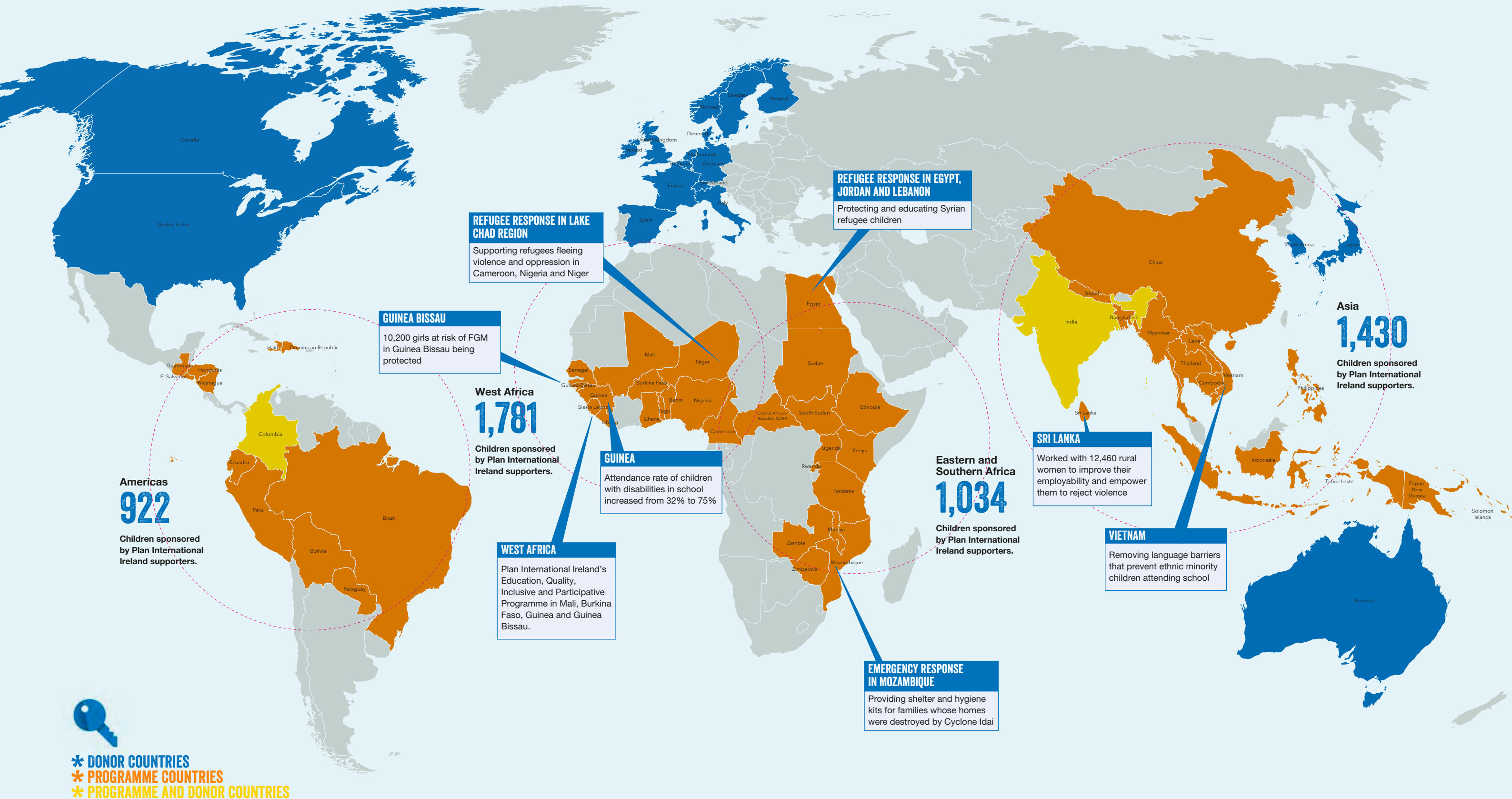
73,016

children received education in an emergency

OUR GLOBAL NETWORK

WHERE WE WORK

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



100 MILLION REASONS TO ACT FOR GIRLS



Plan International is mid-way through its Global Strategy 2017-2022 which has a bold ambition to work with 100 million girls to transform their lives.

We want to fulfil the promise of the 2030 Global Goals and strive for a just world that advances children's rights and equality for girls.

Our strategy is to work with vulnerable children and especially girls so that they can learn, lead, decide and thrive.

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

Together, we are taking action so that 100 million girls learn, lead, decide and thrive.

LEARN



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

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

DECIDE



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

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

LEAD



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

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

THRIVE



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

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

Eleven-year-old Santina loves to learn and one day she wants to be the prime minister of Timor-Leste.

Credit: Plan International / Max Goldstein



PLAN INTERNATIONAL IRELAND STRATEGY

Plan International Ireland strives for a just world that advances children's rights and equality for girls. To drive the vital changes needed to end discrimination and exclusion in all its forms, ensuring all children, particularly girls, can secure their rights and thrive, we have set out strategic priorities to guide our work. Our five year strategy runs from 2016 to 2020 and commits the organisation to making progress on strategic priorities to contribute to 100 million girls getting to Learn, Lead, Decide and Thrive.

OUR FIVE-YEAR GOALS

Some of our main achievements in 2019 in relation to each strategic priority are detailed below.

Overall, we believe that we made strong progress during 2019 and that delivery of objectives is on track.

OUR STRATEGIC PRIORITIES



**INVEST IN
PROGRAMME
QUALITY**



**STRENGTHEN
OUR VOICE**



**GROW OUR
RESOURCES**



**BUILD
STRATEGIC
ALLIANCES**



Child marriage is a problem that has increased among Syrian girls and is also widespread among certain groups in Lebanon. Plan International run support centres for vulnerable Syrian and Lebanese children to teach them about the detrimental impacts of child marriage.

Credit: Plan International / Sima Diab



In Burkina Faso, thirty students in Nagekeo District took part in a writing workshop for children sponsored by Plan International. The children took part in a number of interactive, participatory and fun activities which helped them to express their thoughts through their writing.

Credit: Plan International

PRIORITY

OUR FIVE-YEAR GOALS

(and related performance indicators)

SOME OF WHAT WE DID IN 2019

Strategic Priority 1:

INVEST IN PROGRAMME QUALITY



150,000 children participating in our education programmes annually by 2020.

20,000 girls at risk of gender-based violence and protection violations are protected from issues such as FGM and early marriage.

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

Over 224,000 children participating in our Education programmes.

165,775 girls are protected in Guinea-Bissau, Egypt, Senegal and Liberia.

Responded to six new emergencies in 2019.

Plan International offices in Belgium, Ireland, France, Spain and Switzerland have come together to support our global efforts on education programming, and influencing education policy and practice.

Strategic Priority 2:

STRENGTHEN OUR VOICE



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

We have established an annual thematic campaign.

Led the development of the Irish Emergency Alliance and continue to work with our media partner Evoke.ie.

Ran a 'We Need to Talk. Period' campaign in Ireland which engaged our Youth Advisory Panel and thousands of young people in Ireland, gaining significant national and regional media attention.

Strategic Priority 3:

GROW OUR RESOURCES



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

Annual turnover in excess of €18m.

Strategic Priority 4:

BUILD STRATEGIC ALLIANCES



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

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

Recognised in the federation as a National Organisation that contributes positively and deploys staff to Country Offices to support programme design and implementation.

Led the development of the Irish Emergency Alliance which brings together Plan International Ireland with five other Irish INGOs for joint fundraising appeals during major emergencies.

KEY PRIORITY 1: INVEST IN PROGRAMME QUALITY

Sounoukou, 13, lives in Mali's Koulikoro region. "I want to become a teacher because teachers transfer knowledge. I want to teach small children, I would love that."

Credit: Plan International / Ilvy Njioiktjen



LEARN - 100 MILLION REASONS

Inclusive, Quality Education is one of the six areas of focus in Plan International's global strategy, 100 Million Reasons. Plan International Ireland, part of its strategic priority of strengthening programme quality, focuses on education under the 'LEARN' pillar. Education is central to our long term development work, and in our response to emergencies.

Plan International Ireland's Education: Quality-Inclusion-Participation (EQuIP) programme, with the support of Irish Aid, has seen significant impacts on the lives of vulnerable children in four of West Africa's poorest countries: Burkina Faso, Guinea, Guinea Bissau and Mali.

EQuIP focuses on improving the quality of education, safe access, and inclusion of marginalised groups and participation of children and parents in education. EQuIP operates at both pre-primary and primary school levels as well as supporting the transition to post-primary, linking national level advocacy, policy and education strategies.

Ensuring children with disabilities are included is an important part of this programme. Based on a successful pilot in Guinea in 2017 and with increased funding from Irish

Aid, Plan International Ireland rolled out its 'Plan2Inclusivize' programme in EQuIP countries. Plan2Inclusivize uses sports as an entry point to including children with disabilities in school and community activities.

EQuIP has continued to have great success in 2019. Across the four countries, the Village Savings and Loans Associations (VSLAs) have been very successful. VSLAs support women with a small loan for petty trading, the profits of which are used to support their children to go to school. Nounbiel province in Burkina Faso achieved the highest results in the region in the national Certificate of Primary Studies for the sixth year in a row. In Guinea, parents are more aware of children's rights, evidenced by improvements in the care and schooling of children and the registration at birth of all children, including girls and children with a disability. In Guinea Bissau, our work on pre-primary education has pushed the Government to include early learning in the design of its new curriculum. The EQuIP programme has been instrumental in defining strategies and approaches for inclusion and influencing in the north of Mali where schools are attempting to move from an emergency response context to longer term education strategies.



1,657 teachers (37% female) received training.



3,490 children with disabilities (47% female) were supported to access school.



In Guinea, children with disabilities attending school increased from 32% to 75%.



12,039 members of Village Savings and Loans Associations (85% female).



20,531 community members (58% female) were trained on education rights of girls, children with disabilities, and violence in schools.



Exam pass rates increased from 61% to 84% in Burkina Faso.

SUPPORTING WOMEN TO TAKE CARE OF THEIR FAMILY

Takala Maiga (pictured right), is a member of the VSLA group associated with a school in Timbuktu, Mali. Takala had already established a small business, processing and marketing local produce (dried meat, yoghurt, ginger and hibiscus juice). Following her husband's retirement, she was struggling to make ends meet and supporting her three children to attend school.

Takala borrowed 25,000 CFA (approx. €40) which she invested in her business, buying more raw materials and producing more produce. With the profits, she was able to repay her loan and provide for her family.

 **Irish Aid**



In Sri Lanka, we have set up community based groups for rural women to support them to claim their rights and access all services and opportunities available to them.



LEAD



Under the 'LEAD' Pillar of Plan International's global strategy, Plan International Ireland works to deliver programmes that support women's and children's ability to be involved in decisions that affect their lives, such as through supporting computer literacy to engage in E-Governance in Sri Lanka.

Winner of the Most Impactful Project at the Plan International Global Awards 2019, our "Empowering Women and Girls through E-Governance Project" was implemented in the Monaragala and Nuwara Eliya districts of Sri Lanka.

Girls and women living in the tea plantations in Sri Lanka have less access to technology, services and information than women in cities or rural villages and are therefore unable to fully enjoy their rights. Women and girls have lower levels of education and are highly vulnerable to gender-based violence and discrimination in

their societies, as well as higher levels of child poverty and lack of protection.

In partnership with the Monaragala District Women's Federation and the Nuwara Eliya Women in Action Alliance, Plan International works to reduce the barriers that hold back women from participating in development, and also looks at social issues such as violence against women and children.

Women and girls are trained to use smart phones, tablets and laptops and are introduced to government officers who provide services. We also provided technical and financial support for women to improve their livelihoods, and have strengthened community capacity for the protection of women and children. The project also developed leadership skills of its members who are more aware of their rights and are now actively and publicly challenging gender stereotypes that hold women back.



12,460 people trained in Information Technology, child protection, local governance and business development.



Community awareness levels on women's rights to equal pay, equal education and gender based violence increased (93% in Monaragala & 89% in Nuwara Eliya).



385 women entrepreneurs were trained and provided with financial support to develop their own business.



Female adult literacy rates increased by 18% since last year to 97% in the plantations. In the rural areas they are now 89% (an 8% increase).

UPSKILLING WOMEN – HATTON VILLAGE

Krishnaveni (24, pictured right) lives with her father and brother in Hatton, a rural village in Sri Lanka. Through the project Krishnaveni joined the Women in Action Alliance and completed numerous training programmes. She found the ICT courses to be particularly beneficial and now works as an accountant in the cooperative shop in the village.

Krishnaveni feels passionate about sharing what she learnt with others and now teaches ICT to other women in her village. She also saw an increase in women attending the trainings. She believes girls and women like her should learn and acquire new skills. Krishnaveni says "Women should stand strong and feel empowered to face their problems -including livelihoods- themselves," and she is willing to help them in any way she can.





Plan International Ireland CEO Paul O'Brien visited our programme in Guinea Bissau where we are working to end violence against women and girls.

DECIDE



Plan International Ireland, as part of the global strategic ambition to support women and girls to **DECIDE** to have control over their own lives and eliminate harmful practices such as female genital mutilation (FGM), is working in West Africa where these issues are particularly prevalent.

Gender-based violence (GBV) is a universal phenomenon. Globally, one in three women experiences sexual violence during their lifetime. GBV ranges from physical, sexual, emotional and other family violence to FGM, child marriage, early childbearing, trafficking and sexual violence as a weapon of war.

In March 2019, Plan International Ireland, in partnership with the United Nations Population Fund (UNFPA), started a project in Liberia to combat and eliminate these harmful social norms and practices by targeting influential community stakeholders, such as traditional leaders and elders, in local and rural areas.

The project seeks to engage whole communities to promote changes in attitudes towards harmful practices and GBV, with the aim

of creating systematic change across communities. The project also aims to influence policy makers in Liberia in order to stop the practice.

In collaboration with community stakeholders, we are developing radio adverts and dramas to encourage the elimination of sexual and gender-based violence. The project strengthens the capacity of health and social service providers through training and mentorship in twelve Safe Homes for women affected by GBV.

To date, Plan International has rehabilitated four Safe Homes in Margibi, Bong, Lofa, Nimba and a One Stop Centre (OSC) in Grand Bassa for vulnerable women and girls, where they can feel safe and have access to physical and psychosocial support.

These facilities have shown to be extremely necessary as, between April and May 2019, 106 cases of GBV were reported in the OSC and Safe Homes, with the majority of survivors aged between 6 and 15 years old. As the project is still ongoing, the expected results, by December 2019, will include:



150 people trained to manage and prevent gender-based violence.



6 community-based organisations and networks supported to advocate against gender-based violence.



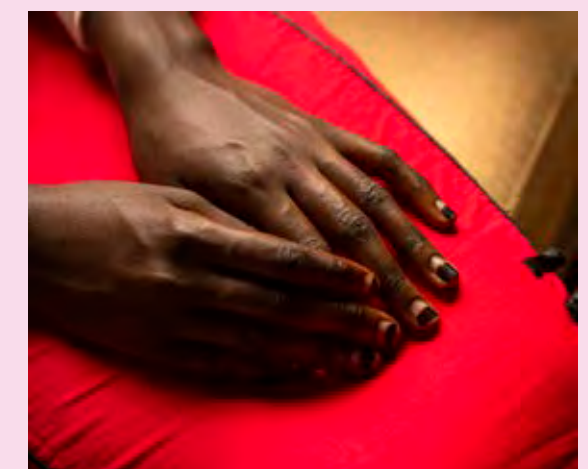
2,250 gender-based violence survivors accessing support services in Safe Homes.

PROVIDING SAFE SPACES FOR GIRLS

Rose* (17) is a GBV survivor staying at the Nimba Safe Home. Rose was regularly abused by her stepfather, until she decided to speak out and escaped to the Safe Home. Her mother and stepfather have since fled from fear of being sent to prison. At the Safe Home Rose has a safe living space and is receiving psychosocial support.

Safe homes have significantly helped women like Rose, providing a safe place away from their abusers, where they can physically and mentally recover from the trauma.

*Name changed to protect the privacy of the individual.



"I like my school because I get to play with my friends and my teacher gives me fruit juice," explains Fadi, a 5 year old refugee girl who attends an Early Childhood Care and Development centre inside Minawao refugee settlement in northern Cameroon.

Before the centre opened in the camp, Fadi rarely left her home. There was no pre-school in the settlement and even if there was, it would be unlikely that Fadi would attend as education for girls is not traditionally seen as important in her community.



THRIVE



Plan International's global strategy seeks to ensure that children and young people, especially girls, THRIVE, so that they grow up cared for and free from violence and fears. In order to Thrive, children need to be protected in their homes, schools and communities, particularly in emergencies, and Plan International Ireland seeks to ensure that child protection initiatives are delivered alongside education and the provision of basic relief items.

Cameroon is bordered by Nigeria to the west and north and the spill-over of insurgent activities in Nigeria is displacing hundreds of thousands of Cameroonians and leading to a growing number of refugees. This is in addition to ongoing conflict between government forces and separatist militias in the Anglophone regions of the North-West and South-West.

The various conflicts have affected the education system, increased child protection risks and contributed to 10% of the population being in need of humanitarian assistance. There has also been an influx of almost 400,000 refugees from neighbouring countries with at least 65% of this population made up of young

people. The challenges for peace and stability in Cameroon are growing by the day.

Since 1996, Plan International has been working in Cameroon to facilitate children's access to education, livelihood opportunities and to reduce child protection risks. In response to the recent escalation of conflict in the North West and South West regions, and as the only international NGO with experience of child protection in emergencies, currently operational in the area, Plan International has been able to quickly respond to the immediate and short-term humanitarian needs of the most vulnerable children.

We have set up Child Friendly Spaces where children can receive psychosocial support, discuss issues such as menstrual hygiene management and receive dignity kits to support management of periods. Our gender-sensitive protection programmes are making a huge difference in 18 communities, directly impacting 25,691 people including 17,726 children aged between 5-18 years old.



1,073 adolescents benefited from life-skill trainings on Sexual Health, Menstrual Hygiene Management, Peace Building and Leadership.



2,985 girls, 2,741 boys and 10,093 adults directly reached with information on the importance of child protection and the availability of referral mechanisms.



500 boys and girls received birth certificates



300 Unaccompanied and Separated Children placed with foster families also received material support.

HELPING FAMILIES RECOVER AND REBUILD

As a result of the ongoing conflict, Kathy (14) and her four young siblings were forcibly displaced from Nwa to Bamenda in the North-West Region. After the foster parents they were living with were tragically shot and killed, the children often went days without food and were at risk of violence.

When child protection and social workers from Plan International met the children, they unified them with their biological father, who had been rendered physically disabled by a motorbike accident and unable to earn a steady income.

Plan International provided funds to support the family, including paying three-month's rent on a house for them, and providing much needed psychosocial and nutritional support. Kathy has described the intervention as very impactful and one she would never forget.

RESPONDING TO EMERGENCIES

Plan International's global strategy, 100 Million Reasons, applies to both development and humanitarian settings. While Plan International's humanitarian work focuses thematically on education, child protection and youth employment in emergencies, Plan International Ireland also seeks to provide the basic necessities at scale and at speed when a disaster strikes.

Children are particularly vulnerable and often the worst affected in times of disaster and conflict. Plan International responds to the urgent needs of children in three basic types of emergencies: sudden-onset, slow-onset and complex.

Through our immediate response in emergencies, we meet basic life-saving needs through provision of food, water, shelter where needed, while looking to address child protection and education issues in order to restore a sense of security and normalcy as soon as possible.

We responded to six new emergencies this year. The earthquake and tsunami in the Lombok and Sulawesi provinces of Indonesia displaced 604,650 people from their homes, with many more in urgent need of support, and caused extensive destruction of property.

With the support of Irish Aid, Plan International Ireland responded to both crises in quick succession, distributing emergency shelter kits and solar lanterns to 3,980 of the most vulnerable affected families - 2,500 of these in Lombok and 1,480 in Sulawesi. These distributions were supplemented with funding from other international donors that enabled the addition of hygiene and dignity kits to the distributions.

In March 2019, Cyclone Idai caused major damage to communities in Mozambique and left at least 1.8 million people in need of humanitarian assistance. Plan International Ireland responded to help those affected by providing essential survival items including mosquito nets, shelter kits, jerry cans for water storage, hygiene kits, blankets and kitchen sets.

2019 HIGHLIGHTS

 **3,980** children and their families in Indonesia were supported with shelter kits through Irish Aid assistance.

 **7,357** affected households in Mozambique were given essential survival items.

 **18,270** children reached with Non-Food Items through Irish Aid funded interventions in the aftermath of Cyclone Idai.



 **Irish Aid**

RESPONDING IMMEDIATELY TO SAVE LIVES – CYCLONE IDAI

Like many people in her community, Jose (19), a mother of two, was at home when Cyclone Idai struck. Her baby Tendosh was just a few weeks old. "I was in the house with my children. When the water reached window level and one of the walls fell, I picked up my children and ran out of the house," she recalls.

Jose is one of nearly 27,000 people who have received essential relief aid distributed by Plan International in 28 communities in Sofala

province. The hygiene, kitchen and family kits were donated through Irish Aid support.



Jose, 19, carries home a box of relief aid distributed by Plan International, with funding from Irish Aid, in Mozambique following Cyclone Idai.

The ever smiling Falmata (centre left) and some of her friends whom she convinced to return to school.

RESPONDING TO THE REFUGEE CRISIS



All four regions where Plan International works have seen a marked increase in the number of refugees displaced through conflict. In the last year alone, there has been a 2.3 million increase in the number of people who have been forced to flee their homes, leading to over 70 million displaced people and contributing to 26 million international refugees. Plan International Ireland has focussed its refugee response work in West Africa around the Sahel and Lake Chad, and in the Middle East in Jordan and Egypt.

Children make up more than half of displaced people and are at a greater risk of experiencing disruption to education, family, mental and developmental life. In response to this, Plan International defends the rights of refugee children and their families and supports them to live with dignity.

The Lake Chad basin, now in its tenth year of crisis, is one of the largest humanitarian emergencies in the world. Across the four countries in the region, 17 million people live in the most affected areas with 9.9 million people in need and a growing displaced population of 2.5 million.

Plan International Ireland supports refugees in Cameroon, Nigeria and Niger by providing early childhood education, accelerated learning for out-of-school children, child protection services and prevention of school-based violence.

For example, the awareness raising campaigns on violence in schools conducted at community levels in Niger have led to a decrease in the number of cases of both physical and sexual violence, improved awareness of the issue amongst children, teachers and communities and increased the number of girls willing to go to school and continue their education despite displacement and conflict.

As the conflict in Syria continues in its eighth year, the number of Syrian refugees in neighbouring countries includes over 2.5 million children. In Jordan, Plan International provides support to Syrian refugees in the form of Early Childhood Care and Development centres for young children. For adolescents and youth who have dropped out of the education system, Plan International provides alternative education, life skills and financial literacy. Facilitators are trained to ensure that the children's psychological needs and protection concerns are adequately met.

 **12,518** boys and girls affected by the conflict in the Lake Chad region have been re-enrolled into school with support from Irish Aid.

 **431** pre-primary and primary educators trained in Egypt on child protection and development, positive discipline, social cohesion and peace education.



 **Irish Aid**



5,099 children have benefitted from improved quality education in Egypt.

PROVIDING EDUCATION IN EMERGENCIES

Once out-of-school, Falmata Sheriff (10, pictured), is now encouraging many girls and boys in her community to choose to return to school.

Falmata was enrolled in school and supported with exercise books, writing pens and textbooks through a Plan International campaign. Since her enrolment, she has been regular in her attendance and excelled academically. Falmata has begun to advocate for girl-

child education in her community and has inspired at least five of her peers who were out-of-school to re-enrol.

When the Plan International project team visited her community for another back-to-learning campaign, Falmata was at the forefront leading the campaign team around while encouraging her peers to join in the campaign. She looks forward to becoming a nurse in the future to save lives.

STRATEGIC PRIORITY 2: STRENGTHEN OUR VOICE

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

Below: YAP Members 'take-over' the Áras an Uachtaráin on International Day of the Girl 2018.



YOUTH ADVISORY PANEL

Plan International Ireland, as part of its commitment to involve young people in its work and decision making, has a Youth Advisory Panel (YAP) that works with the Development Education and Public Engagement teams. The YAP is comprised of 26 young people aged 16 - 24 years old from across the country.

The past year for the YAP has been positive, productive and effective in creating meaningful change. The YAP successfully contributed to Plan International's flagship day International Day of the Girl and ran a number of awareness-raising campaigns on international issues in Ireland.

In 2018, the Youth Advisory Panel campaigned on the issue of Safer Cities. For the first time in history, there are more people living in cities than in rural areas where girls face sexual harassment, exploitation, and insecurity. Plan International is working to build safe, accountable, and inclusive cities with and for adolescent girls.

The Youth Advisory Panel in Ireland campaigned in solidarity with other Youth Advisory Panels

throughout the Plan International federation across the world. They assessed the extent to which threats of violence and intimidation toward women in Ireland affect their ability to live their lives. Several YAP members discussed these issues in 'takeovers' with prominent leaders of Irish society, including at the Áras an Uachtaráin, the Gate Theatre, DMG Media, and Google.

In 2019 we were proud to facilitate a YAP Ireland member to become part of the Plan International Federation Global Youth Advisory Panel (GYAP). The purpose of the GYAP is to increase and improve the participation of young people within the governance and decision-making bodies of Plan International globally.

In October 2018, the YAP member and Youth Engagement Support Officer travelled to Sri Lanka to attend the annual meeting of all the YAPs across Plan International federation, where the GYAP decided to create a 'Plan Youth Network' consisting of regional WhatsApp groups and a global shared Google Drive where they could connect.

CAMPAIGN SUCCESS: 'WE NEED TO TALK. PERIOD'

In 2019 the Youth Advisory Panel supported the Oireachtas Women's Caucus to develop a cross-party motion to tackle period poverty.

In the countries in which we work overseas, period poverty has serious consequences for girls, who are often forced to miss school regularly and are more vulnerable to child marriage. In Ireland, girls who menstruate often struggle to afford sanitary products, have inadequate information on what to do when they menstruate, and often miss school. Girls everywhere struggle with stigma attached to their periods.

The YAP surveyed 1,100 girls in Ireland and used the information they gathered to advocate for political change through the provision of adequate sanitary products, comprehensive menstrual education, and support for girls who are menstruating in the developing world. Furthermore, a YAP member spoke about this research on the BBC1 NI programme 'An Focal Scoir'. This goes to show the importance of elevating youth voices and that youth advocacy and campaigning can contribute towards real change within society.



STRATEGIC PRIORITY 3: GROWING OUR RESOURCES



5,167 Children were sponsored by supporters in Ireland



Above: In 2019, former Donegal GAA star Brendan Devenney took up a monthly fasting challenge to become a child sponsor, by giving up food for 24 hours once a month and donating the €22 saved in food costs to sponsor a girl in Togo.

Main picture: Child sponsor Mercedes Headman spoke about her visit to Honduras to meet her sponsored child at our Supporter 'Thank You' event.



CHILD SPONSORSHIP



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

In 2019, former Donegal GAA star Brendan Devenney took up a monthly fasting challenge to become a child sponsor, by giving up food for 24 hours once a month and donating the €22 saved in food costs to sponsor a girl in Togo, West Africa. Brendan is committed to improving the lives of children, particularly girls, and has carried out local publicity in newspapers, radio and social media to encourage more people to sign up and change a child's life for the better. One of our longest child sponsors, Dolores Keaveney based in Mullingar, celebrated 30 years of child sponsorship with Plan International Ireland and UK.

Dolores originally began sponsoring in 1989 with Plan International UK after seeing an advert in a magazine. Her first sponsored child, Angeline from Zimbabwe, is now married and has a family of her own. Angeline was replaced by her sister, Nomatter, when she graduated from child sponsorship, who was then succeeded by Brilliant when she graduated from child sponsorship aged 18. Over the years Dolores has enjoyed receiving regular updates and seeing how she has improved the lives for communities in Zimbabwe.

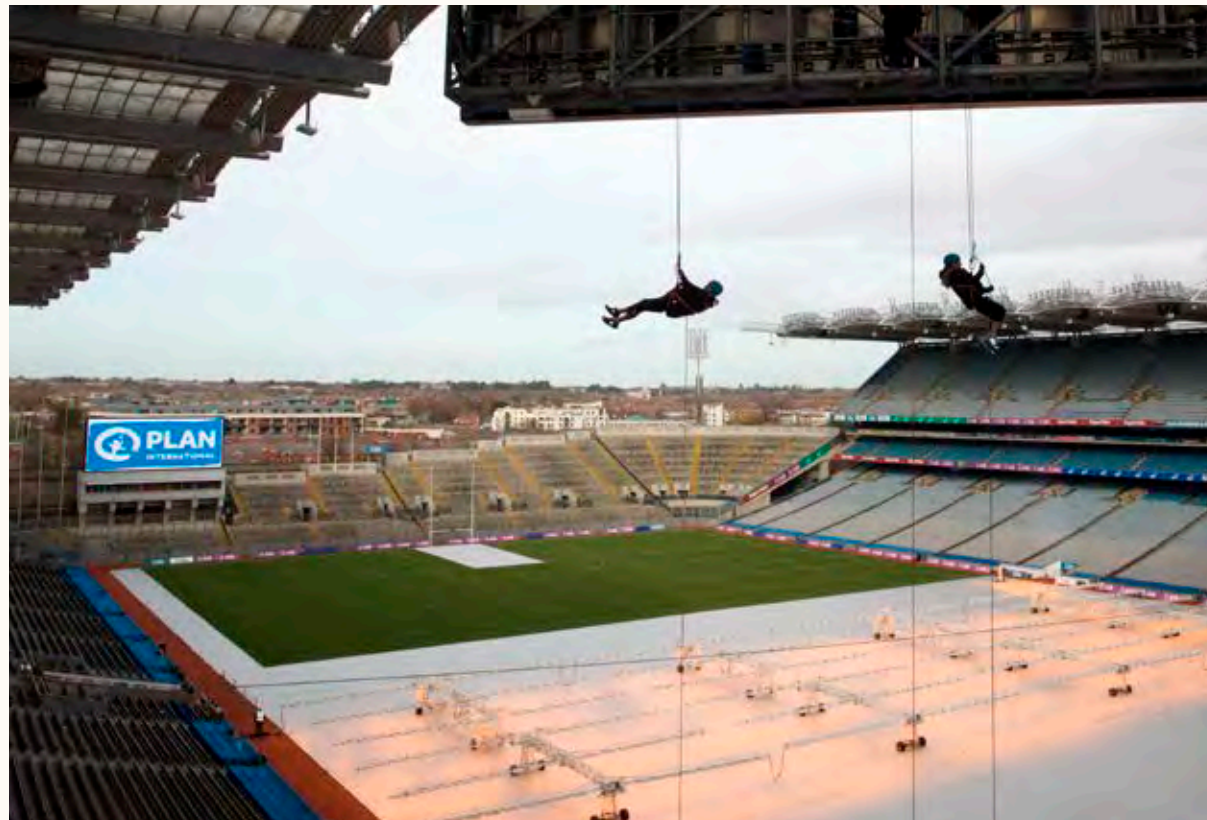
SUPPORTER THANK YOU

On 30th of March 2019 we were joined by some of our most dedicated supporters to celebrate their contribution to the work of Plan International Ireland. More than 50 sponsors joined us at Airfield Estate, Co. Dublin, where there was something for all the family. Sponsors dropped off their letters and gifts, and children could colour pictures to send to their sponsored child.

Supporters had the opportunity to meet Plan International Ireland staff, and hear first-hand their experiences of helping children and families across the globe. Anne-Marie McCarthy, our Emergency Programmes Manager, spoke about our work in Northern Nigeria, an area suffering one of the largest humanitarian crisis in the world. Barbara Scettri, our Development Programmes Manager, spoke on our Plan2Inclusivize initiative, which aims to end discrimination of children with disabilities through play and sport. Attendees also had the pleasure to listen to Mercedes Headman speak about her visit to Honduras to meet her sponsored child – an experience she nor her children will ever forget.

FUNDRAISING

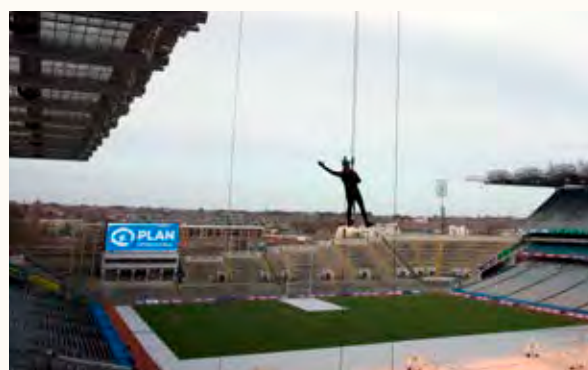
Despite a challenging external fundraising environment, the fundraising team succeeded in raising €441,021 across income streams including, corporate partnerships, trusts and foundations, and public and online donations.



CROKE PARK ABSEIL

The Croke Park Abseil challenge grew significantly since last year that we put on an additional abseil due to popular demand. A total of 145 brave supporters abseiled from the roof of Croke Park including our Ambassador Amy Huberman.

The abseil had great support from corporates, with teams from VHI, Kennedys law firm, FTI Consulting, Caulfield McCarthy Group, Cleanmarine for Women, and Collins Steeplejacks all taking part. The two events raised over €60k for our 'Because I am a Girl' Fund.



Our Ambassador Amy Huberman took part in the Croke Park Abseil

BECAUSE I AM A GIRL BALL - OCT 2018



Ifrah Ahmed delivered an inspirational speech about her Foundation's work tackling FGM in Somalia

The fifth annual 'Because I am a Girl' ball took place on the 20 October 2018 in the Conrad Hotel.

There were 240 attendees from companies including Paypal, Google, Facebook, Going for Growth, Core Media and The Irish Times, raising an incredible net income of €49,500.

Ifrah Ahmed and Marissa Carter delivered inspiring speeches on the night, which also included a luxury raffle, auction, and music from diverse cultures, with Plan International interns Shreya and Jigyasa singing Indian Classical Music and musician Farrah Elle performing her Libyan-influenced music.



Our Ambassadors Diana Bunici, Amy Huberman and Marissa Carter attend the Because I Am A Girl Ball 2018

WOMEN GO WILD

The 'Women Go Wild' survival challenge continued this year with 8 brave women spending 24 hours in the Wicklow mountains in November 2018.

The supporters learned about navigation and the essentials for surviving before departing on a trek to find high camp, make their overnight shelter, build a fire and cook dinner.



STRATEGIC PRIORITY 4: STRATEGIC ALLIANCES

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

Our objective in 2019 was to:

- Improve our reputation for collaborative action in Ireland and across the federation.
- Establish common objectives and targets with the European partners.
- Have clear evidence that our strategic alliances are assisting with the achievement of our other three strategic priorities (Quality, Resources, and Voice).

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

Plan International CEO Anne-Birgitte Albrechtsen was one of the main speakers at the Dóchas Conference – ‘Finding Our Voice: How Civil Society is Countering Uncertainty’ – which took place on 2 May 2019 in Dublin. It is the annual gathering of the Irish development sector and looked at how international development organisations can develop a stronger collective narrative on international development issues to inspire the Irish public and build support.



Left-right: Dil Wickremasinghe (Conference MC), Anne-Birgitte Albrechtsen (CEO of Plan International), Winnie Byanyima (Executive Director of Oxfam International), Sharan Kelly (CEO of Tearfund Ireland and former Chairperson of Dóchas) and Suzanne Keatinge (CEO of Dóchas).

Credit: Barry Cronin.

GAIETY SCHOOL OF ACTING – GROW FROM SEEDS

Plan International Ireland is participating in a project funded by Erasmus+ working to improve intercultural understanding in primary school children. The project brings together two theatre companies (Gaiety School of Acting in Ireland, and La Transplanisphere in France), along with a primary school in each of France, Germany and Ireland, to develop resources and workshops for teachers to tackle themes of interculturalism, social cohesion, empathy and inclusion using storytelling, drama and other creative methodologies.

The project began in January 2018 and will run until March 2020. In 2019, the consortium has published an e-Book, ‘Context, Theoretical Approaches and Best Practices in Intercultural Education in Primary Schools’, examining the context and theoretical approaches to intercultural education in primary schools in France, Germany and Ireland, as well as the ‘Grow to Show Play Handbook’ for teachers, containing ten workshops for use with children aged 8-14 years old. A series of Grow from Seeds trainings for primary school teachers will be held over summer 2019 in each of the partner countries, and the programme will be implemented in their classes throughout the following academic year.

IRISH EMERGENCY ALLIANCE

Plan International Ireland was a founding member of the Alliance, a newly formed coalition of six leading humanitarian agencies in Ireland (ActionAid Ireland, Christian Aid Ireland, Tearfund Ireland, Plan International Ireland, Self Help Africa and World Vision Ireland).

By coming together the Alliance aims to do more when disasters occur in the world's poorest countries. Together, we want to save more lives, ease more suffering and rebuild more communities in the times of greatest need. By working together we can raise more for people affected by disasters and use funds even more efficiently.

In 2019 the Irish Emergency Alliance was registered with Charity Regulatory Authority and Revenue. A formal Board of Directors was established with three Independent Directors and the six CEOs of the Alliance members.

Irish Emergency Alliance

More than 130,000 people across Mozambique were displaced following Cyclone Idai. Here, a mother carries homes relief distributed by Plan International. She is one of 27,000 people in Buzi district to receive relief aid from Plan International provided by Irish Aid.

Credit: Plan International / Geoffrey Denye



SAFEGUARDING

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

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

In 2019, we revised our policy on Safeguarding Children and Young People. This policy aligns with the Plan International Global Safeguarding Policy, Say Yes To Keeping Children and Young People Safe and Protected. Core advancements in this policy included the move from the term child 'protection' to child 'safeguarding' and to bolster the internal and organisational structures within Plan International to protect children and young people. This revised policy also includes Irish specific considerations, particularly regarding compliance with the Children First Act 2015.

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

In June 2019, Plan International Ireland hosted Plan International's Global Assurance team who completed an internal audit of key policies including our policy on Safeguarding Children and Young People. The results of the audit have confirmed the Safeguarding Policy is substantially implemented by Plan International Ireland and it is embedded throughout the organisation. It was also noted that management has proper oversight and monitoring across the organisation when it comes to safeguarding.

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

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

Opposite: The crisis affecting the Lake Chad Basin is one of the most severe humanitarian emergencies in the world. The impact of this brutal conflict on adolescent girls has been far-reaching, affected almost every aspect of their lives.

Plan International is providing girls with psychosocial support, helping girls resume their education and teaching them new livelihood skills so they can make their own money and take care of their families.





PLAN IRELAND CHARITABLE ASSISTANCE

(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

Financial Year Ended 30 June 2019

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DIRECTORS AND OTHER INFORMATION

Board of Directors	
Bernard Daly (Chairperson)	Siobhan Blackwell (appointed 24 October 2018)
Ian Brady	Caleb Kyle
Kevin Carroll	Brian Lehane
Jarlath Doyle	Emily Logan
Conor Faughnan	Brighid Smyth
Aoife Kelly-Desmond	Jennifer Victory

Secretary and Registered Office	
Brian Lehane 11 Harrington Street, Dublin 8	Registered Number: 359578
Revenue Commissioners Charity No: CHY15037	Registered Charity Number: 20050764

Senior Management Team	
Paul O’Brien Chief Executive Officer	Donal Maher Chief Operating Officer
Ambrose Duffy Head of Public Engagement	Dualta Roughneen Head of Programmes
Barbara Scettri Development Programmes Manager	Anne-Marie McCarthy Emergency Programmes Manager

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

Solicitors	
McCann Fitzgerald	2 Harbourmaster Place, IFSC, Dublin 1

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

DIRECTORS’ (TRUSTEES’) REPORT

The directors present herewith the audited financial statements for the year ended 30 June 2019 (Financial Year 2019, or FY19). The Directors confirm that the financial statements of the company comply with the current statutory requirement of the companies governing documents and the provisions of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the Republic of Ireland (FRS102) hereafter denoted as the Charity SORP (FRS102). The Charity SORP (FRS102) is not yet mandatory in the Republic of Ireland and the Irish Charity Regulator has not yet prescribed accounting regulations for Irish Charities. In the absence of such prescriptive guidance this Board has adopted the Charity SORP (FRS102) as it is considered best practice.

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

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

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

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

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

DIRECTORS' (TRUSTEES') REPORT

Focus for the financial year ended 30 June 2020

Plan International Ireland Strategy 2020

FY20 will be the final year of our current four-year strategy. Our vision for the four years to 2020 is aligned to the Plan International Global Strategy, 100 Million Reasons. We strive for a just world that advances children’s rights and equality for girls. Our strategy to 2020 sets the following broad ambitions for the organisation:

- We will have over 150,000 children participating in our education programmes annually by 2020;
- We will ensure over 75% of our programmes have a primary outcome for girls, with all programmes ‘Gender Aware’;
- We will have successfully engaged the Irish public on the rights of the child and equality for girls;
- We will have a core budget of €14.5m by 2020; and
- We will have further improved our reputation for collaboration in Ireland and across the Plan International federation.

In FY20 we hope to exceed our strategic target, and reach over 200,000 children through our education programmes, with 90% of programmes gender aware. We will continue to build our Development Education partnership with Hibernia College.

We will take part in the Great Place to Work survey in October 2019, and continue to implement our HR strategy to ensure we have the right blend of competencies across the organisation.

We will improve engagement between our Board and our Youth Advisory Panel, with two Youth members joining our Marketing and Fundraising Committee in August 2019, and we will undertake a board self-audit by the end of 2019.

A central effort in FY20 will be to refocus on increasing core unrestricted income to allow us to reach more children than ever before. This will involve building on our existing relationships with the public, corporates, trusts and foundations, and key institutional donors.

Staff and volunteers

The number of staff employed by Plan International Ireland remained unchanged at 22 during the year. The ratio of the gross salary of the lowest paid staff member to that of the highest paid (excluding interns and apprentices) is 1:4. All roles within Plan International Ireland are evaluated and assigned a grade. Each grade has a pay range or salary band. Each year pay bands are reviewed, based on market changes, using a range of sources and taking account of affordability. A pay review proposal is submitted by management to the HR and Remuneration Committee. The committee reviews this proposal and any significant issues relating to the development and makes the decision on the proposal. Staff costs are set out in note 11 of the financial statements.

Plan International Ireland is fortunate to benefit from the support of volunteers and people on work placements, who provided approximately 1,060 working hours in FY19. 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’ve been able to enhance our relationship with our supporters and our beneficiaries. We seek to continuously improve our work with volunteers. The Board of Directors of Plan International Ireland is very grateful to all staff and volunteers for their commitment to Plan International and their efforts over the last year.

The Environment

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

DIRECTORS' (TRUSTEES') REPORT

Financial Review of year to 30 June 2019 (FY19)

The financial outcome for FY19 is set out in the ‘Statement of Financial Activities’ on page 55.

Plan International Ireland income for the year to 30 June 2019 was €18.36m, an increase of 47.8% on the previous financial year. This increase was primarily in our grant income, specifically European Union funding, with the successful award of a €10m grant in Nigeria which commenced in February 2019. Overall the results represent a huge success and is a validation of our supporters’ faith in our ability to deliver change for girls and boys in the world’s poorest countries.

Incoming resources from donations and legacies

Income from donations and legacies comprises donations from individual and corporate donors, child sponsorship and regular givers, trusts and foundations, trade unions, and tax refunds from the Revenue Commissioners. In FY19 we received €2.25m from these income streams (see note 5a to the Financial Statements). This represents a decrease of 7.8% when compared to FY18, and this is mainly due to the delayed receipt of tax refund income from the Revenue Commissioners. It is anticipated that in FY20 this income stream will return to normal levels.

Grants from governments and other co-funders

Plan International Ireland received a total of €12.68m in grants from governments and other co-funders in FY19 (see note 5b to the Financial Statements for analysis by donor). This represents a substantial 57.9% increase from our FY18 levels, and this is mainly due to the large Nigeria grant which commenced in February 2019. This large EU grant is due to last three years, with a total budget of €10m.

The European Union was the single largest donor in FY19, providing €7.14m or 39% of overall income. This is broken out into European Commission grants of €5.40m, and European Civil Protection and Humanitarian Aid Operations (ECHO) grants of €1.74m.

Donated commodities

Commodities donated to the organisation and distributed as part of its emergency response and relief programmes were valued at €3.43m in FY19, again a substantial increase of 76% from FY18 (see note 5c to the Financial Statements for details). The bulk of the donations relate to emergency distributions in Malawi.

Four year income trend:

Key Indicator	FY19	FY18	FY17	FY16
Total Income	€18.36m	€12.42m	€13.20m	€15.16m

Our total expenditure for the year was €14.55m, made up as follows:

Key Indicator	€	%
Charitable activities	13,868,344	95.3
Raising funds	679,053	4.7

Total expenditure, at €14.55m, represents a 19.0% increase from the FY18 level of €12.23m.

Charitable activities

Expenditure on charitable activities in FY19 totalled €13.87m, a 20.5% increase from FY18 levels of €11.51m (see note 6 to the financial statements for details).

Raising funds

The cost of raising funds totalled €679k in FY19, a 4.6% decrease from FY18 levels of €712k. This decrease is primarily due to limited fundraising activity in FY19 (see note 7 to the financial statements for details).

DIRECTORS' (TRUSTEES') REPORT

Support costs

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

Our total support costs for the year amounted to €547k, a 0.6% decrease from FY18 levels of €551k (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	FY19	FY18
Return on fundraising spend (per one euro spent)	€3.31	€3.43
Charitable activities as a percentage of total costs	95.3%	94.2%
Support costs as a percentage of total costs	3.8%	4.5%

Charitable activities as a percentage of total costs – this details out how much of our total expenditure is spent on our core activities, such as emergency response, education, and advocacy. This percentage increased from 94.2% in FY18, to 95.3% in FY19. The increase is mainly due to our reduced fundraising spend. The board have committed to ensuring this percentage exceeds 90% on an annual basis for the life of the current strategy.

Support costs as a percentage of total costs – this illustrates how much of total expenditure is absorbed by essential but non-core activities and functions. Support costs dropped by 0.5% in FY19, and as a percentage of total costs it decreased from 4.5% in FY18 to 3.8% in FY19. Management benchmark this ratio against a number of NGOs in Ireland and across the Plan International federation. On average, 3.8% would be viewed as the low end of the benchmark which currently varies from 6.0% (Trócaire) to 6.4% (Concern).

Return on fundraising spend – this essentially measures how much we get back for each euro spent on fund raising. This figure decreased from €3.43 in FY18, to €3.31 in FY19. The decrease is mainly due to our refocus on long term regular giving. Management also benchmark this ratio against a number of NGOs in Ireland and across the Plan International federation. On average, €3.31 would be viewed as on par with most agencies reviewed (the sector average is currently €3.23, as stated in ‘The Irish Not-for-Profit Sector: Fundraising Performance Report 2018’ by 2into3).

DIRECTORS' (TRUSTEES') REPORT

Reserves position and policy

The directors review the level of reserves to be held annually. The term ‘reserve’ (unless otherwise indicated) is used to describe that part of the Plan International Ireland's funds that are freely available for its general purposes.

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

- a. Planned future deficits (if any) – the current 2020 budget is forecasting a small operating deficit;
- b. Provision for a downturn in unrestricted income – the provision is calculated based on a 10% reduction in unrestricted income;
- c. Financing of Fixed Assets – a general provision for the financing of long-term assets. Management are currently reviewing the systems infrastructure to ensure it is fit for purpose. A global ERP project has also commenced, being managed through Plan International Inc, and is due for completion by FY22;
- d. Funding of working capital – it is our policy to hold at least three months working capital in reserves;

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

In April 2019, the Finance Committee endorsed a reserves level of between €550,000 and €750,000. The Committee also requested management to prepare long-term budgets to FY22 to identify potential for maximising the use of the reserve fund. This was approved by the Board in April 2019.

At 30 June 2019, our reserves where €939,786 (2018: €723,682), which is nearly €200k above the top of our reserves range. This was mainly due to the receipt in February 2019 of a large EU instalment for our work in Nigeria, which is due to be spent over a three-year period. Management anticipate reserves at 30 June 2020 will be back in line with our reserves policy.

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

Key Indicator	FY19	FY18	FY17	FY16
Unrestricted reserves	€939,786	€723,682	€686,523	€734,275
Unrestricted reserves as a percentage of total income	5.1%	5.8%	5.2%	4.8%

DIRECTORS' (TRUSTEES') REPORT

Governance and management

Plan International Ireland is governed by a board of directors. The board's commitment to governance is reflected in the emphasis on transparency, accountability, effectiveness and on value for money in all aspects of Plan International Ireland's work. The board has taken action to ensure that the organisation is fully compliant with the principles outlined in the 'Irish Development NGO's Code of Corporate Governance' (as produced by the Corporate Governance Association of Ireland, partnered with Dóchas) and the Governance Code. Work on implementing the new Charities Governance Code has commenced, and the board are confident Plan International will be compliant in time for the start date of January 2020.

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 appoint the Chief Executive (CEO) and delegate a range of day-to-day decision making powers to the CEO and the senior management team. These delegated powers are reviewed annually by the board.

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

Board structure and appointments to the board

Board directors, all of whom are non-executive, are drawn from diverse backgrounds and bring a broad range of experience and skills to the organisation. As at the 30 June 2019, there were twelve board directors. The names and biographies of the current board members appears on page 47 – 48.

Every two to three years the board conducts a self-audit, to review if it is still fit for purpose and holds the appropriate set of skills. Board recruitment is based on the gaps identified, as well as ensuring a balance of both age and gender among members. The most recent self-audit process was completed in September 2016. The majority of findings in 2016 showed an improvement from the previous 2014 survey. Actions following the 2016 survey include providing the board with more information in relation to the wider Plan International federation and the creation of an annual extended board meeting with management to discuss and review the progress of the strategic plan. Work on the current self-audit has commenced, and is expected to be completed by the end of 2019.

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

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

DIRECTORS' (TRUSTEES') REPORT

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

Attendance of board directors in FY19

Name	Attended
Bernard Daly (Chairperson)	6 / 6
Siobhan Blackwell (appointed 24th October 2018)	4 / 4
Ian Brady	5 / 6
Kevin Carroll	6 / 6
Conor Faughnan	3 / 6
Jarlath Doyle	4 / 6
Aoife Kelly-Desmond	5 / 6
Caleb Kyle	6 / 6
Brian Lehane (Company Secretary)	4 / 6
Emily Logan	4 / 6
Brighid Smyth	5 / 6
Jennifer Victory	5 / 6

Committees of the board

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

Attendance of committee members in FY19

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

Programme Committee

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

Name	Attended
Kevin Carroll	2 / 2
Mary Corbett (external)	1 / 2
Pat Gibbons (external)	2 / 2
Charles Keane (external)	2 / 2
Emily Logan	1 / 2

DIRECTORS' (TRUSTEES') REPORT

Marketing and Fundraising Committee

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

Name	Attended
Ian Brady	0 / 1
Conor Faughnan	2 / 2
Margaret Gilsenan (external)	2 / 2
Shane Nolan (external)	1 / 2
Brighid Smyth	2 / 2

Finance Committee

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

Name	Attended
Siobhan Blackwell	4 / 4
Jarlath Doyle	4 / 4
Brian Lehane	4 / 4
Jennifer Victory	3 / 3

HR and Remuneration Committee

Chaired by Aoife Kelly-Desmond, the committee is responsible for recommending to the board the remuneration levels for the CEO and senior management. The committee currently consists of two board directors. See note 11 to the financial statements for a breakdown of employee numbers and costs.

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

Board officers

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

DIRECTORS' (TRUSTEES') REPORT

Bernard Daly (Chairperson): Bernard has been a board director since 2015, and was appointed Chairperson in January 2018. After graduating with an economics degree from TCD in 1978, he worked for the Irish State Development Bank, Industrial Credit Corporation (ICC), and as a consultant with the World Bank. He obtained a Master's Degree in Development Studies in UCD in the mid-1990's and afterwards he taught in the Centre for Development Studies for a number of years. Bernard is also a former Treasurer of Comhlámh. From 2000 he served as a Director and Company Secretary of ICC ESOP Trustee Ltd until its closure in 2016. He is presently contracted by the Unite union to represent employees in the Finance sector. He is also a Trustee of the Bank of Scotland (Ireland) Pension Scheme.

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

Kevin Carroll: Kevin has been a board director since 2016. He has worked in development for almost 30 years in over 20 countries, including work at management level in both Bilateral Aid and the NGO sector, as well as on a consultancy basis. This included five postings overseas with the Department of Foreign Affairs and Trade, Trócaire, and Concern. He is currently an independent consultant.

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

Caleb Kyle: Caleb has been a board director since 2015. He is a Chartered Surveyor by background and has worked as senior executive for a range of real estate organisations including Irish Life, Bank of Ireland, and State Street Global Advisors. Since 2015, he has been self-employed, providing consultancy and project management services to international clients in the Real Estate and not-for-profit sectors. He is currently providing full-time Real Estate consultancy services to Deloitte.

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

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

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

DIRECTORS' (TRUSTEES') REPORT

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

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

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

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

Plan International federation

Plan International is an international development organisation that works with children, families, and communities in the world's poorest countries. The purpose of Plan International is to 'strive for a just world that advances children's rights and equality for girls'. To enable us to do this, Plan International is organised into separate legal entities which, in the year ended 30 June 2019, included 21 National Organisations, Plan International Inc., and their subsidiaries.

Programme delivery is carried out through country offices in 56 countries by Plan International Inc., a not-for-profit organisation incorporated in the USA. Plan International Ireland and the other National Organisations raise funding for these programmes from a range of donors (e.g. institutional donors, corporations, trusts and foundations, and major donors), signing contracts with the donors as applicable and then providing grant management support to the country offices which directly implement the programmes. The National Organisations also represent Plan International's work in their own countries through raising funds from individual giving, through campaigning, and through managing the relationship between child sponsors and their sponsored children.

Members' Assembly

The 21 National Organisations (NOs) are the members of Plan International Inc. The Members' Assembly, which takes place twice every year and to which each NO sends delegates, is the highest decision-making body of Plan International. It is responsible for setting high-level strategy, approving the budget and financial statements for the organisation. The Members' Assembly also elects the board of Plan International and ratifies the appointment of the Chief Executive Officer of Plan International. The Members' Assembly consists of one or more delegates from NOs. Each NO is entitled to a minimum of one delegate and one vote. Entitlement to further delegates and votes is determined by the level of funds transferred to Plan International.

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

DIRECTORS' (TRUSTEES') REPORT

International Board

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

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

The by-laws prescribe a maximum number of 11 non-executive directors, who are elected by the Members' Assembly. As at 30 June 2019 there were 9 non-executive directors on the International Board including six non-executive directors who sit on the Board of an NO, two non-executive directors who are independent from Plan International and come from developing countries and one further non-executive director who is independent of the NOs.

All non-executive directors have fiduciary duties to act in the interests of Plan International Inc. Members of the International Board are nominated on the basis that they provide a range of skills and experiences of importance to Plan International according to criteria defined by the Members' Assembly. The International Boards of directors hold office for a term of three years, upon completion of which they are eligible for re-election for up to two further consecutive terms. The chair of the Members' Assembly is also chair of the International Board and may serve up to two consecutive terms of three years as chair. In June 2017, the current Chair was re-elected for a further term of three years commencing in January 2018.

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

Risk management and internal control

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

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

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

Credit risk:

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

Plan International Ireland may hold its deposits in accounts across a number of financial institutions. The credit ratings of these financial institutions is monitored regularly by finance staff and appropriate action is taken based on Plan International Ireland's investment policy. Plan International Ireland has no external borrowings or investments.

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

DIRECTORS' (TRUSTEES') REPORT

Foreign exchange risk:

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

Liquidity risk:

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

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

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

In June 2019, Management presented a detailed review of risk management controls to the Finance Committee, including the identification and analysis of new and emerging risks. The Board is satisfied that there are no significant emerging risks that could impact the achievement of the organisations strategic objectives in the near term.

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

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

Risk 1: Reputational

Trend: Increasing ↑

Risk Appetite: Balanced

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

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

Developments in FY19: a new Media and Communications Officer was recruited in early 2019. Within the wider federation, as part of the revision to the Global Risk Management Policy, a new crisis management plan has been agreed to ensure consistency of message and clear transparency in all global communications. For the second year running, Plan International Ireland was shortlisted for the Good Governance Awards, which provides evidence of clear and transparent financial reporting.

Risk 2: Fraud

Trend: Increasing ↑

Risk Appetite: Averse

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

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

Developments in FY19: an internal audit from our Global Assurance team took place in June 2019. The audit focused on our compliance with the Global Anti-Fraud, Anti-Bribery and Corruption Policy. The audit report concluded that the policy had been substantially implemented by Plan International Ireland.

Risk 3: Compliance

Trend: Unchanged ↔

Risk Appetite: Averse

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

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

Developments in FY19: a significant focus throughout FY19 was our work in relation to GDPR compliance. The Board are now confident that the organisation has put in place sufficient controls to comply with GDPR rules.

DIRECTORS' (TRUSTEES') REPORT

Risk 4: *Financial*

Trend: Unchanged ↔

Risk Appetite: Bold

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

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

Developments in FY19: FY19 was a positive year, with the success of our EU submissions for Nigeria, Senegal, and Timor-Leste. Our large Nigeria project will last for three years, with funding of €10m secured from the EU. At the same time, public funding continues to decline. The Board have adjusted budgets for FY20 to reflect likely levels of available funds.

Risk 5: *Safeguarding*

Trend: Unchanged ↔

Risk Appetite: Averse

Description: Safeguarding or Workplace Safeguarding incident.

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

Developments in FY19: an internal audit from our Global Assurance team took place in June 2019. The audit focused on our compliance with the Global Safeguarding Children and Young People Policy. The audit report concluded that the policy had been substantially implemented by Plan International Ireland. We have worked closely with Dóchas and the wider sector on the creation of a Safeguarding Leadership Charter, which will be published in late 2019. A revised Code of Conduct was rolled out to all staff in late FY19. A new Employee Handbook was also released in the year, with updated and comprehensive policies in relation to Anti-Bullying, Anti-Harassment, and Sexual Harassment. Our Safe guarding Advisor has been trained in dealing with Safeguarding and Sexual Harassment incidents, and has joined Plan International’s Global Investigations Roster.

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

Plan International federation

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

Risk management is a recognised part of Plan International’s every day 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

DIRECTORS' (TRUSTEES') REPORT

and provide assurance that these risks are fully understood and appropriately assessed with regular reporting and monitoring routines. The approach is in accordance with ISO 31000 methodology. This risk management process is supported by a technology-based system that promotes greater consistency and clarity, the linkage between risk and control activities, and the ability to report and monitor a dynamic and evolving risk environment.

Plan International continues to develop its approach to risk management throughout Plan International as part of an on-going improvement plan overseen by Plan International Inc’s Global Risk and Insurance Team. In June 2019 a revised Global Risk Management Policy was approved by the Members Assembly.

Statement of directors’ responsibilities

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

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

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

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

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

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

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

DIRECTORS' (TRUSTEES') REPORT

Going concern

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

Accounting records

The measures taken by the directors to secure compliance with the company's obligations to keep adequate accounting records are the use of systems and procedures appropriate to the business and the employment of competent and reliable persons. The accounting records are kept at the company's premises at Plan International Ireland, 11 Harrington Street, Dublin 8, D08 EK7D.

Memberships

Plan International Ireland is a member of the following groups:

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

Compliance with sector-wide legislation and standards

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

- The Charities Act 2009
- Dóchas Code of Corporate Governance
- The Governance Code
- Dóchas Code of Conduct on Images and Messages
- Guidelines for Charitable Organisations Fundraising from the Public (issued by the Charity Regulator)
- The Lobbying Act 2015

A new mandatory Charities Governance Code was launched by the Charities Regulatory Authority in November 2018. All registered charities are obliged to comply with this code by 2020. The Board received a briefing on this new Charities Governance Code in June 2019. An initial review of the Code indicates that Plan International Ireland is compliant with the vast majority of the core and additional standards included in the Code. During the remainder of 2019 the Management Team will continue to work with the Board to demonstrate our compliance with all standards included in the Code and to take any remedial action that is required.

Lobbying and Political contributions

There were no political contributions in the year ended 30 June 2019, 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.

DIRECTORS' (TRUSTEES') REPORT

Health and safety

Plan International Ireland's Health and Safety Policy is to:

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

Results

The results for the year are set out in the Statement of Financial Activities on page 53.

Subsequent events

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

Research and development

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

Transactions involving directors

There were no contracts in relation to the affairs of the company in which the directors had any interest, as defined in the Companies Act, 2014, at any time during the year ended 30 June 2019.

Disclosure of information to auditors

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

- As far as he/she is aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
- He/she has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's statutory auditors is aware of that information.

Auditors

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

On behalf of the board

Brian Lehane Bernard Daly

30th October 2019



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

Report on the audit of the financial statements

Opinion

In our opinion, Plan Ireland Charitable Assistance financial statements:

- give a true and fair view of the company’s assets, liabilities and financial position as at 30 June 2019 and of its net income and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and promulgated by the Institute of Chartered Accountants in Ireland and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

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

- the balance sheet as at 30 June 2019;
- the statement of financial activities for the year then ended;
- the statement of changes in funds for the year then ended;
- the cash flow statement for the year then ended; and
- the notes to the financial statements.

Basis for opinion

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

Independence

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

Conclusions relating to going concern

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

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

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

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors’ report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

With respect to the Directors’ and Trustees’ Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.



Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below. In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors’ Report for the year ended 30 June 2019 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.

- Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors’ Report.

Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Directors’ Responsibilities Statement set out on page 39, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. The directors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company’s ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors’ responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority website at: www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditors’ report.

Use of this report

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

Other required reporting

Companies Act 2014 opinions on other matters

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

Companies Act 2014 exception reporting

Directors’ remuneration and transactions

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

Aisling Fitzgerald
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin
30 October 2019

STATEMENT OF FINANCIAL ACTIVITIES

FINANCIAL YEAR ENDED 30 JUNE 2019

Description	Notes	Unrestricted funds €	Restricted funds €	Total 2019 €	Unrestricted funds €	Restricted funds €	Total 2018 €
Income and endowments from:							
Donations and legacies	5 (a)	2,073,691	176,798	2,250,489	2,188,487	251,213	2,439,700
<i>Charitable activities:</i>							
- grants from governments and other co-funders	5 (b)	588,619	12,089,202	12,677,821	314,617	7,716,477	8,031,094
- donated commodities	5 (c)	—	3,426,236	3,426,236	—	1,947,056	1,947,056
Investments		91	—	91	122	—	122
Total Income		2,662,401	15,692,236	18,354,637	2,503,226	9,914,746	12,417,972
Expenditure on:							
Charitable activities	6	1,445,417	12,422,927	13,868,344	1,499,356	10,014,417	11,513,773
Raising funds	7	647,557	31,496	679,053	684,812	27,286	712,098
Total Expenditure		2,092,974	12,454,423	14,547,397	2,184,168	10,041,703	12,225,871
Net income/(expenditure)		569,427	3,237,813	3,807,240	319,058	(126,957)	192,101
Transfers between funds	16	(353,323)	353,323	—	(281,899)	281,899	—
Net movement in funds		216,104	3,591,136	3,807,240	37,159	154,942	192,101
Reconciliation of funds:							
Total funds brought forward		723,682	1,735,243	2,458,925	686,523	1,580,301	2,266,824
Total funds carried forward		939,786	5,326,379	6,266,165	723,682	1,735,243	2,458,925

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

All of the amounts detailed above relate to continuing operations.

The notes included on pages 62-72 form an integral part of these financial statements.

BALANCE SHEET

AS AT 30 JUNE 2019

Description	Notes	2019 €	2018 €
Fixed assets			
Tangible assets	12	56,337	65,900
Current assets			
Debtors	13	451,272	1,310,368
Cash at bank and in hand	15	5,981,367	1,246,076
Creditors: amounts falling due within one year	14	(222,811)	(163,419)
Net current assets		6,209,828	2,393,025
Total assets less current liabilities		6,266,165	2,458,925
The funds of the charity:			
Restricted funds	16	5,326,379	1,735,243
Unrestricted funds		939,786	723,682
Total charity funds		6,266,165	2,458,925

On behalf of the board
Brian Lehane Bernard Daly
30 October 2019

The notes included on pages 62-72 form an integral part of these financial statements.

CASHFLOW STATEMENT

FINANCIAL YEAR ENDED 30 JUNE 2019

Description	Notes	2019 €	2018 €
Cash flows from operating activities			
Net cash (outflow)/inflow from operating activities	17	4,745,432	(37,399)
Cash flows from investing activities			
Purchase of fixed assets	12	(10,232)	(10,454)
Returns on investments and servicing of finance		91	122
Net cash (used in) investing activities		(10,141)	(64,747)
Change in cash and cash equivalents in reporting period		4,735,291	(102,146)
Cash and cash equivalents at the beginning of the reporting period		1,246,076	1,348,222
Cash and cash equivalents at the end of the reporting period		5,981,367	1,246,076

STATEMENT OF CHANGES IN FUNDS

FINANCIAL YEAR ENDED 30 JUNE 2019

Description	Unrestricted funds €	Restricted funds €	Total €
Balance at 1 July 2017	686,523	1,580,301	2,266,824
Net income/(expenditure)	37,159	154,942	192,101
Balance at 30 June 2018	723,682	1,735,243	2,458,925
Balance at 1 July 2018	723,682	1,735,243	2,458,925
Net income	216,104	3,591,136	3,807,240
Balance at 30 June 2019	939,786	5,326,379	6,266,165

NOTES TO THE FINANCIAL STATEMENTS

1. General information

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

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

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

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

2. Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Companies Act 2014.

3. Summary of significant accounting policies

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

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

(a) Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), and the Companies Act 2014.

Plan Ireland Charitable Assistance meets the definition of a public benefit entity under FRS 102.

(b) Income

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

Income from donations and legacies

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

Income from charitable activities – donated commodities

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

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

(c) Expenditure

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

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

Charitable activities

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

Raising funds

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

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

(d) Funds

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

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

(e) Accounting convention

The financial statements are prepared under the historical cost convention.

(f) Income tax

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

NOTES TO THE FINANCIAL STATEMENTS

(g) Financial instruments

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

(i) Financial assets

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

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

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

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

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

(ii) Financial liabilities

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

(h) Fixed assets

Fixed assets are stated at cost less depreciation. Depreciation is calculated on a straight line basis by reference to the expected useful lives of the assets concerned. The depreciation for fixtures and fittings is calculated at a rate of 20%. The depreciation for computer software and website costs is calculated at a rate of 33%. The depreciation of leasehold improvements is calculated at 10%.

(i) Reserves policy

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

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

(j) Pensions

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

4. Critical accounting judgments and estimation uncertainty

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

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

Revenue recognition

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

Cost allocation

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

NOTES TO THE FINANCIAL STATEMENTS

5. Incoming resources

(a) Income from donations and legacies	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €	Unrestricted funds 2018 €	Restricted funds 2018 €	Total 2018 €
Committed giving	1,480,537	1,207	1,481,744	1,542,714	1,132	1,543,846
Refund from Revenue Commissioners	375,039	—	375,039	447,252	—	447,252
Legacy income	—	—	—	7,500	—	7,500
Public appeals and other donations	196,549	39,371	235,920	131,309	74,769	206,078
Trek income	883	—	883	47,804	—	47,804
Corporates, major donors, and trusts	20,683	136,220	156,903	11,908	175,312	187,220
Total	2,073,691	176,798	2,250,489	2,188,487	251,213	2,439,700
Number of sponsored children			5,167			5,477
Because I am a Girl Members			1,682			1,885

(b) Income from charitable activities – grants from governments and other co-funders	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €	Unrestricted funds 2018 €	Restricted funds 2018 €	Total 2018 €
Irish government (Irish Aid)	187,759	3,319,515	3,507,274	161,891	3,258,692	3,420,583
European Commission (EC)	259,391	5,142,502	5,401,893	15,316	126,687	142,003
European Civil Protection and Humanitarian Aid Operations (ECHO)	134,825	1,600,119	1,734,944	109,274	1,445,932	1,555,206
Human Dignity Foundation	—	35,289	35,289	—	(37,919)	(37,919)
Education Cannot Wait	—	—	—	—	1,008,764	1,008,764
Bernard van Leer Foundation	—	47,877	47,877	—	112,872	112,872
UN agencies	6,644	1,943,900	1,950,544	28,136	1,801,449	1,829,585
Total	588,619	12,089,202	12,677,821	314,617	7,716,477	8,031,094

(c) Income from charitable activities – donated commodities	Commodity Received	Country	Total 2019 €	Total 2018 €
Donor				
Irish Aid	Non-food items	Cameroon	371,823	—
Irish Aid	Non-food items	Niger	681,967	—
Irish Aid	Non-food items	Mozambique	855,254	—
UNICEF	Educational Equipment	Niger	19,056	—
UNICEF	Educational Equipment	Bangladesh	17,864	—
UNICEF	Educational Equipment	Central African Republic	(29,625)	26,282
WFP	Foodstuffs	Mali	282,112	361,567
WFP	Foodstuffs	Malawi	1,227,785	1,559,207
Total			3,426,236	1,947,056

In 2019 and 2018 all donated commodities were restricted.

NOTES TO THE FINANCIAL STATEMENTS

6. Charitable activities

Charitable activities	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €	Unrestricted funds 2018 €	Restricted funds 2018 €	Total 2018 €
Direct to the field	736,258	11,873,496	12,609,754	771,910	9,562,186	10,334,096
Staff costs	317,124	343,793	660,917	312,755	253,559	566,314
Development Education	15,563	26,059	41,622	22,006	19,547	41,553
Programme management	57,139	132,244	189,383	65,587	137,383	202,970
Support cost allocation	319,333	47,335	366,668	327,098	41,742	368,840
Total	1,445,417	12,422,927	13,868,344	1,499,356	10,014,417	11,513,773

7. Raising funds

Raising funds	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €	Unrestricted funds 2018 €	Restricted funds 2018 €	Total 2018 €
Marketing and advertising	227,746	1,006	228,752	194,606	2,064	196,670
Fundraising	66,937	7,176	74,113	52,994	3,818	56,812
Treks and challenges	—	—	—	38,443	845	39,288
Staff costs	195,590	—	195,590	237,661	—	237,661
Support cost allocation	157,284	23,314	180,598	161,108	20,559	181,667
Total	647,557	31,496	679,053	684,812	27,286	712,098

8. Support costs

Support costs	Charitable activities 2019 €	Fund raising 2019 €	Total 2019 €	Charitable activities 2018 €	Fund raising 2018 €	Total 2018 €
Finance and ICT	179,770	88,543	268,313	164,508	81,026	245,534
Premises costs	38,480	18,953	57,433	42,169	20,770	62,939
Communications	20,620	10,156	30,775	35,778	17,622	53,400
General management and governance	127,799	62,946	190,745	126,385	62,249	188,634
Total	366,669	180,598	547,266	368,840	181,667	550,507

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

NOTES TO THE FINANCIAL STATEMENTS

9. Other information

Other information	Total 2019 €	Total 2018 €
The net income for the year is stated after charging/(crediting) the following items:		
Depreciation	19,795	18,775
Audit of entity financial statements	21,458	17,122
Interest receivable	(91)	(122)

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

10. Taxation

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

11. Employees

Employees	Total 2019 €	Total 2018 €
(a) Staff costs were as follows:		
Wages and salaries	1,089,392	1,045,224
Social insurance costs	119,646	111,850
Other employee benefit costs	31,135	28,834
Other retirement benefit costs	33,281	21,806
Total	1,273,454	1,207,714

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 (2018: nil).

(b) Staff numbers	2019 Number	2018 Number
The average number of employees during the financial year, analysed by activity was as follows:		
Programmes	13	11
Public Engagement	4	6
Finance, ICT, and HR	4	4
CEO	1	1
Total employees	22	22

NOTES TO THE FINANCIAL STATEMENTS

11. Employees

(c) Salary range	2019 Number	2018 Number
Salary banding for all employees earing over €60,000		
€60,000 to €70,000	3	2
€70,001 to €80,000	—	—
€80,001 to €90,000	—	—
€90,001 to €100,000	1	1

Remuneration includes salaries and benefits in kind, but excludes employer pension scheme contributions. The remuneration of Senior Management (including the CEO) are reviewed annually by the HR and Remuneration Committee. The CEO salary is €99,500 (2018: €99,500).

Directors

Directors received no remuneration (2018: €nil) or expenses (2018:€nil) during the reporting period. There were no loans advanced to directors during the year and no loans outstanding at 30 June 2019 (2018:€nil)

Key management compensation

Key management are defined as the senior management team, details of which can be found on page 38.

	2019 €	2018 €
Wages and salaries	403,792	407,485
Social insurance costs	44,469	44,582
Other employee benefit costs	8,101	7,207
Other retirement benefit costs	13,195	12,346

NOTES TO THE FINANCIAL STATEMENTS

12. Fixed assets

Cost	Website and software €	Computer equipment €	Fixtures and fittings €	Leasehold improvement €	Total €
At beginning of year	46,311	55,982	9,113	—	111,406
Additions in year	—	19,418	2,354	43,097	64,869
Disposals in year	—	—	(3,942)	—	(3,942)
At the end of year	46,311	75,400	7,525	43,097	172,333
Depreciation					
At beginning of year	38,669	45,142	7,789	—	91,600
Depreciation charge for year	5,242	9,035	890	3,608	18,775
Depreciations on disposals for year	—	—	(3,942)	—	(3,942)
At the end of year	43,911	54,177	4,737	3,608	106,433
Net book value					
At 30 June 2018	2,400	21,223	2,788	39,489	65,900
At 30 June 2017	7,642	10,840	1,324	—	19,806

Cost	Website and software €	Computer equipment €	Fixtures and fittings €	Leasehold improvement €	Total €
At beginning of year	46,311	75,400	7,525	43,097	172,333
Additions in year	—	10,232	—	—	10,232
Disposals in year	—	—	—	—	—
At the end of year	46,311	85,632	7,525	43,097	182,565
Depreciation					
At beginning of year	43,911	54,177	4,737	3,608	106,433
Depreciation charge for year	2,400	12,028	1,057	4,310	19,795
Depreciations on disposals for year	—	—	—	—	—
At the end of year	46,311	66,205	5,794	7,918	126,228
Net book value					
At 30 June 2019	-	19,427	1,731	35,179	56,337
At 30 June 2018	2,400	21,223	2,788	39,489	65,900

All fixed assets have been purchased using unrestricted funds.

13. Debtors

Debtors	Total 2019 €	Total 2018 €
Accrued income	399,726	1,283,907
Prepayments	20,039	25,129
Other debtors	31,507	1,332
Total	451,272	1,310,368

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 €28,035 owed from the Irish Emergency Alliance (see note 19).

NOTES TO THE FINANCIAL STATEMENTS

14. Creditors

Creditors: amounts falling due within one year	Total 2019 €	Total 2018 €
Trade creditors	57,167	39,395
Tax and social insurance	46,134	37,694
Accruals	63,875	25,802
Other creditors	12,599	1,470
Deferred income	43,036	59,058
Total	222,811	163,419

Trade and other creditors are payable at various dates in the next three months in accordance with the suppliers’ usual and customary credit terms. Tax and social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions. Deferred income relates to child sponsorship income paid in advance by sponsors.

15. Cash at bank and in hand

	Total 2019 €	Total 2018 €
Bank and cash – restricted	4,926,653	451,335
Bank and cash – unrestricted	1,054,714	794,741
Total	5,981,367	1,246,076

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. The large increase between 2018 and 2019 primarily relates to the receipt of €4,777,175 from the European Union in March 2019 as the first instalment of our three-year education project in Nigeria. Of the monies received, €4,571,286 has been classified as restricted with €205,889 classified as unrestricted.

16. Restricted funds

Restricted funds	Opening restricted funds €	Restricted income €	Restricted expenditure €	Transfer between funds €	Closing restricted funds €
Irish Aid	955,425	3,319,515	3,547,799	(3,843)	723,298
European Union	(64,126)	5,142,502	1,057,933	624	4,021,068
ECHO	544,428	1,600,119	1,739,698	(1,148)	403,700
Institutional grants	62,695	2,027,066	2,097,882	7,522	(598)
Other donations	236,821	176,798	584,875	350,168	178,911
Donated commodities	—	3,426,236	3,426,236	—	—
	1,735,243	15,692,236	12,454,423	353,323	5,326,379

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

NOTES TO THE FINANCIAL STATEMENTS

17. Net cash flow from operating activities

Net cash flow from operating activities	2019 €	20178 €
Net income for the reporting period	3,807,240	192,101
Adjustments for:		
Depreciation	19,795	18,775
Interest receivable	(91)	(122)
Decrease/(increase) in debtors	859,096	(83,680)
Increase/(decrease) in creditors	59,392	(164,473)
Net cash inflow/(outflow) from operating activities	4,745,432	(37,399)

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 2019 represents contributions payable to the fund and this amounted to €33,281 (2018: €21,806). The fund was in credit of €1,446 as at 30 June 2019 (2018: €1,341).

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 cash totalling €12,342,181 (2018: €10,315,173) directly to Plan International Inc. and other Plan International entities to undertake international development programme activities in overseas countries.

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

Irish Emergency Alliance Company Limited by Guarantee

Plan International Ireland is a founding member of the Irish Emergency Alliance CLG (IEA) and Plan International Ireland’s Chief Executive is a director of the IEA. In the year, Plan International Ireland made a membership donation of €7,000 (2018: €nil) to the IEA. As at 30 June 2019, the IEA owed Plan International Ireland €28,035 (2018: €nil).

20. Operating leases

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

Payments due:	2019 €	Total 2018 €
Not later than one year	42,500	42,500
Later than one year and not later than five years	85,000	127,500
Later than five years	—	—

21. Approval of financial statements

The financial statements were approved by the board of directors on 30 October 2019.



Photo credit: Plan International / Will Ayemoba

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