



ANNUAL REPORT AND FINANCIAL STATEMENTS 2016



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Cover Image: Pictured - Kezia (r) with her best friend Comfort on their way to school in northern Ghana. Through Plan International's work on preventing child marriage, Kezia, Comfort and many like them have been given the opportunity to attend school and get the best start in life. Kezia was only 13 when her family told her she was to be married to a man she didn't know. However, with the support of Plan International Kezia understood that she could say no. Others are not so fortunate. Over 39,000 girls – many as young as nine – are married off every day. These child brides risk exploitation, abuse, hunger and a future without opportunity. Their young bodies are not ready to give birth – many die from childbirth complications. Through Plan International's Because I am a Girl movement, we have continued to protect girls like Kezia from forced and often illegal marriages, leaving them free to lead happy, healthy and educated lives.

Above: Plan International Ireland Ambassador, Laura Whitmore meets children at a school in Samar East during her visit to the Philippines to meet her sponsored child, Aiel Joy.

(All photos copyright of Plan International unless otherwise stated)

FROM THE CEO AND CHAIRPERSON

It has been a turbulent year across the globe. The refugee crisis has continued unabated, Syria remains in crisis, El Nino has impacted on the food security situation in many countries and the Ebola virus continued to affect Guinea, Liberia and Sierra Leone. Many invisible crises also endure such as those in Central African Republic, Mali and the fallout from the destruction being wreaked by Boko Haram in Cameroon and Nigeria.

Globally the Sustainable Development Goals were approved by world leaders and will come to define both the challenges and opportunities to tackle poverty over the next 15 years. We welcomed the focus on girls' rights and economic empowerment, and indeed Plan International will continue to work with, and for girls, by playing a leading role tracking progress on the SDGs relating to girls and young women.

It was a busy year for Plan International Ireland. We responded to the refugee crisis by working with Syrian refugees in Egypt and in Italy and plan to do further work in Jordan. 65 million people have been forced to flee from their homes to escape violence and seek refuge. Not since World War II has forced migration of people reached this magnitude. Our children, and our children's children will judge our generation harshly if we don't find a humane, and sustainable solution.

We responded to other humanitarian situations in many countries also including CAR, Mali, Nepal and the Philippines.

Our long term development work is increasingly focused on education. The Education, Quality and Inclusion Participation (EQulP) project funded by Irish Aid across Burkina Faso, Guinea, Guinea Bissau and Sierra Leone is the flagship but there are other significant education programmes in Vietnam and Cameroon. Our birth registration work continues in Liberia and Sierra Leone and since its inception 111,705 children have had their births registered. Our gender focus manifested itself in programmes such as tackling female genital mutilation in Guinea Bissau and access to credit through village savings and loans projects in Sri Lanka, Liberia and Sierra Leone.

In Ireland we have continued to broaden our campaigning, development education and advocacy remit and will commit to developing these important areas. An important new departure was the establishment of our Youth Advisory Panel. This will ensure that youth in Ireland are involved in our work, that there is a forum for their engagement and that their voice is heard.

Our Because I am a Girl campaign was central to our public engagement work with the film premiere of He Named Me Malala, the Because I am a Girl Ball and the Women's Innovation Fund in conjunction with Davy Stockbrokers. The campaign has engaged diverse audiences throughout the year.

The past 12 months have seen us continue to develop strong relationships with key partners, from our primary institutional donors Irish Aid and the European Union, our child sponsors, our Because I am a Girl campaign members, our fundraisers, campaigners, advocates and Ambassadors, our colleagues in the media and across the INGO sector and our growing base of corporate supporters.

Child sponsorship remains core to our work. Over six thousand children are sponsored through Plan International Ireland, and more than 1.4 million children are sponsored through the global Plan International family. Sponsorship funding enables Plan International to commit long term support to communities, while connecting communities in a shared desire to create transformative, impactful change for all.

Charities in Ireland continue to come under scrutiny and this is to be expected when you are entrusted with public funds. Plan International Ireland seeks to meet statutory requirements in addition to a number of voluntary codes such as the Statement of Guiding Principles for Fundraising. We endeavour, ably assisted by our Board of trustees and Board committees, to ensure that there is an appropriate degree of oversight.

Over the past year we have focused heavily on our new strategy for 2016-20. It incorporates a new identity, vision, purpose and set of values. We will continue to focus on child rights and will have a greater focus on girls in the coming years.

We are confident that, with our new strategy in place, we will continue to stand up for children's rights and that we can make a difference in the lives of children and their communities. We will continue to design and deliver quality programmes and create bold and ambitious new initiatives aimed at informing national opinion, giving support to grassroots campaigns and driving the transformative change required to ensure that children, particularly girls, everywhere can thrive. By doing so we aim to make our own powerful contribution to critical social justice issues.

Finally, the work detailed in this report would not have been possible without the support Plan International Ireland receives from the Irish public, our regular givers and child sponsors, Irish Aid, the EU, trade unions, corporate firms, trusts and foundations. We are also grateful for the hard work put in by our ambassadors, our board of directors, and our dedicated staff, interns and volunteers.



David Dalton

David Dalton, CEO



Geraldine Kelly

Geraldine Kelly, Chairperson

50% more girls than boys are illiterate in Cambodia. Parents often decide that it's better to send their sons to school and keep their girls at home to work and earn an income.

Across the globe, Plan International Ireland is working to advance children's rights and equality for girls. We provide quality education for boys and girls, ensuring that children are safe and protected during emergencies and can play a full part in their community's decision making.





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 STORY

Founded in the aftermath 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 51 countries in Africa, Asia and the Americas.

By actively involving children, and working at a grassroots level we unite and inspire people across the globe to transform the lives of children. Last year, Plan International worked with more than 85,280 communities, reaching 85.4 million children and their families.

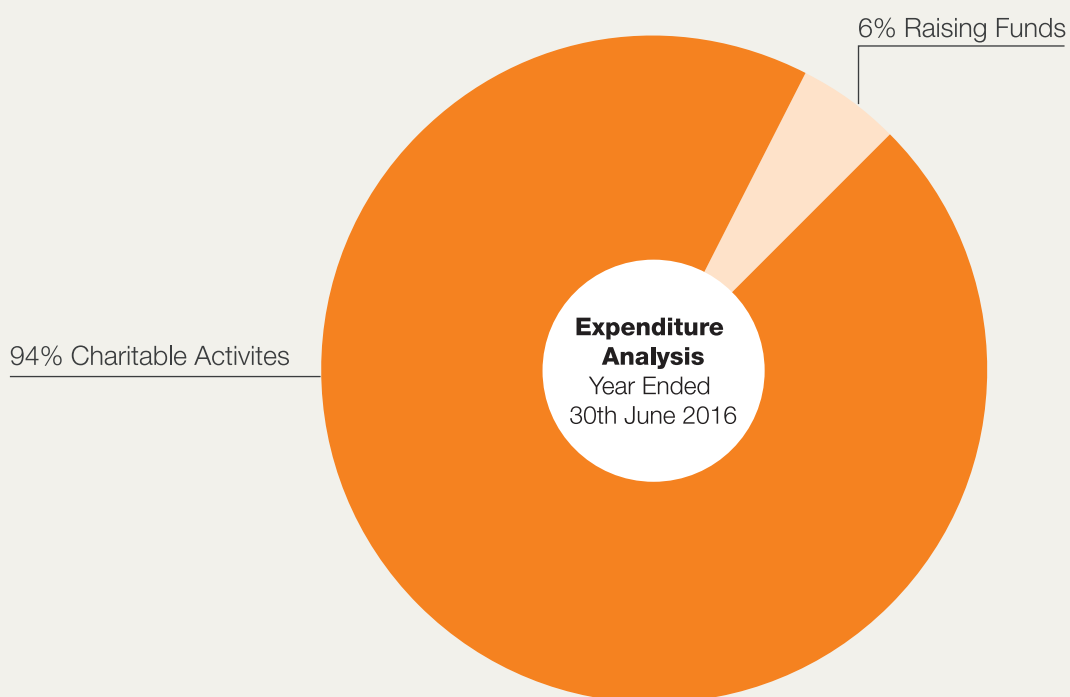
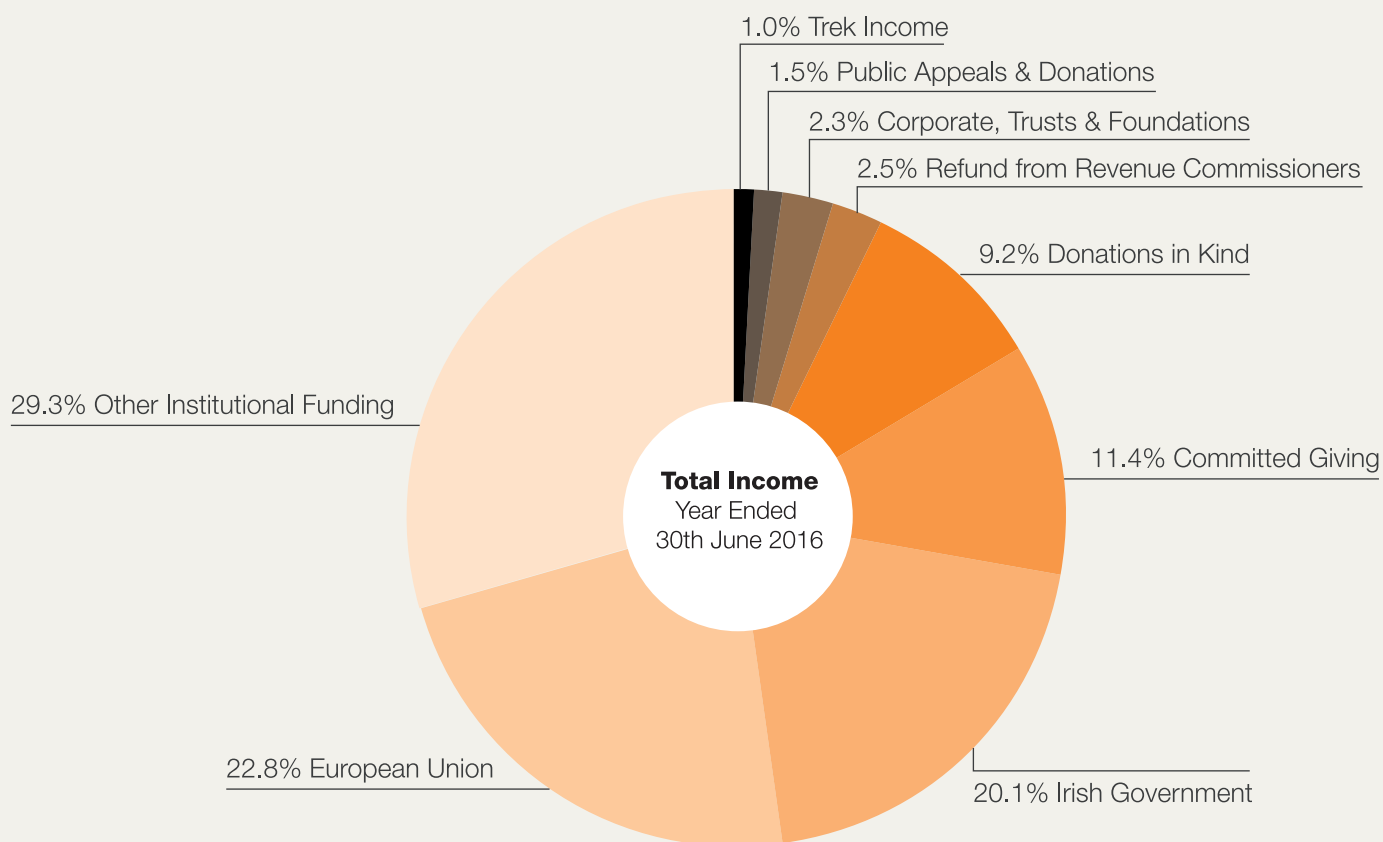
**Not for profit, independent and inclusive of all faiths and cultures,
we have only one agenda: to improve the lives of children.**

www.plan.ie/about



2016 FACTS AND FIGURES

For every €1 generated, 94 cent
was spent on charitable activities.



ACCOUNTABILITY AND TRANSPARENCY

Plan International Ireland is a registered charity in Ireland, 20050764 and is constituted as a company limited by guarantee, registered number 20050764.

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 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 Messaging. The Dóchas Code offers a set of guiding principles that can assist 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.

Plan International Ireland is fully compliant with the Statement of Guiding Principles for Fundraising, which is monitored by the Irish Charities Tax Reform Group (ICTR) and sets out best practice guidelines for charities who fundraise in the public environment. Plan International Ireland is committed to ensuring your privacy. All information that we collect, store and use is compliant with the Data Protection Acts 1988 and 2003. 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, working for the rights of children, families and communities in some of the world's poorest countries, Plan International Ireland is internationally associated with 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 its members 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 on 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.

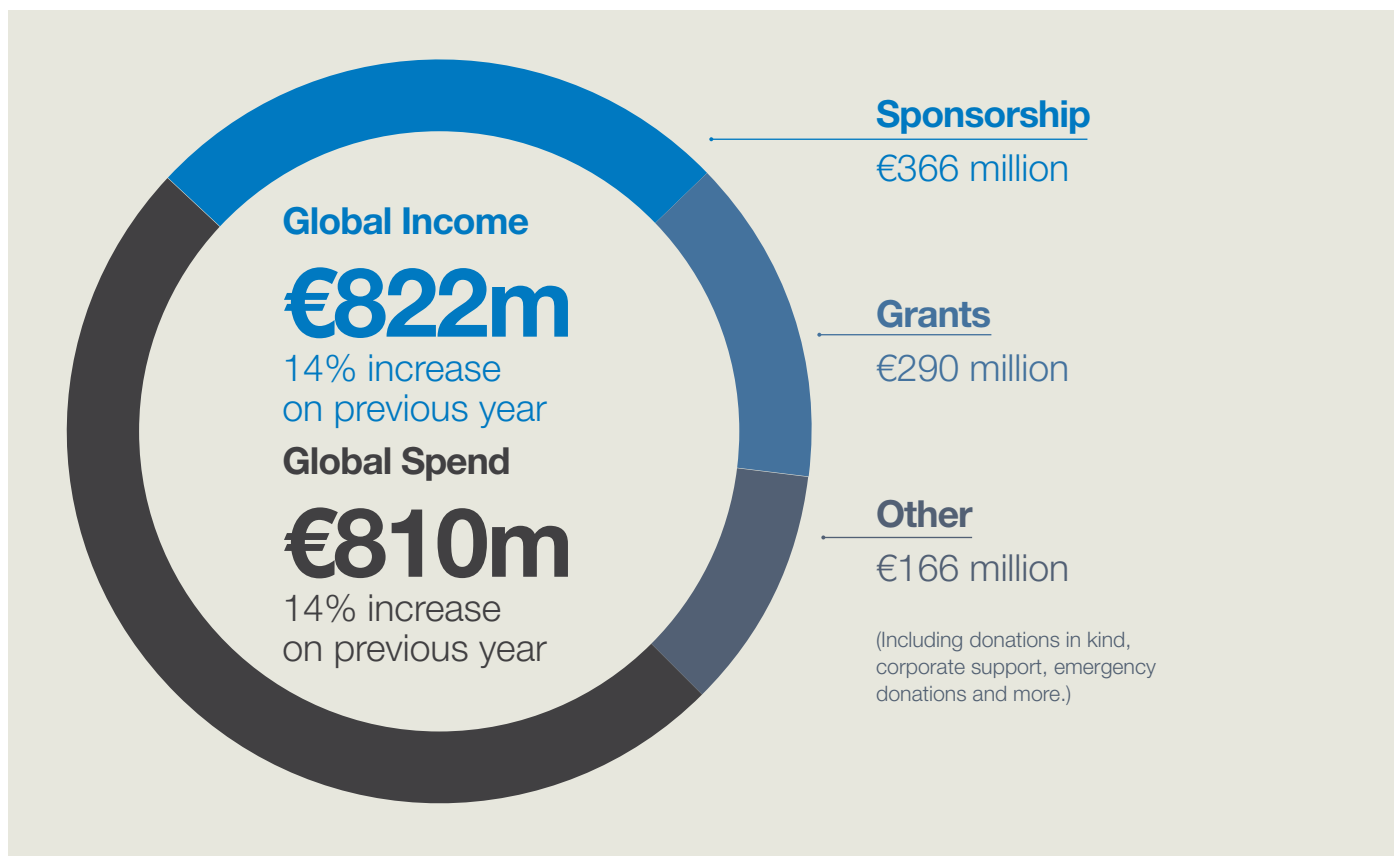
Plan International Ireland maintains a strategic risk register detailing the key current identified strategic risks. Each item is analysed according to its perceived potential impact together with actions that either have or will be taken in mitigation. Key risks within Plan International Ireland are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

The Board of Plan International Ireland review 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).



PLAN INTERNATIONAL'S GLOBAL REACH & IMPACT



715,577

Total number of people trained in the last 12 months, including:



112,489

Education Workers



225,774

Health Workers



219,919

Child Protection



76,352

Business Skills

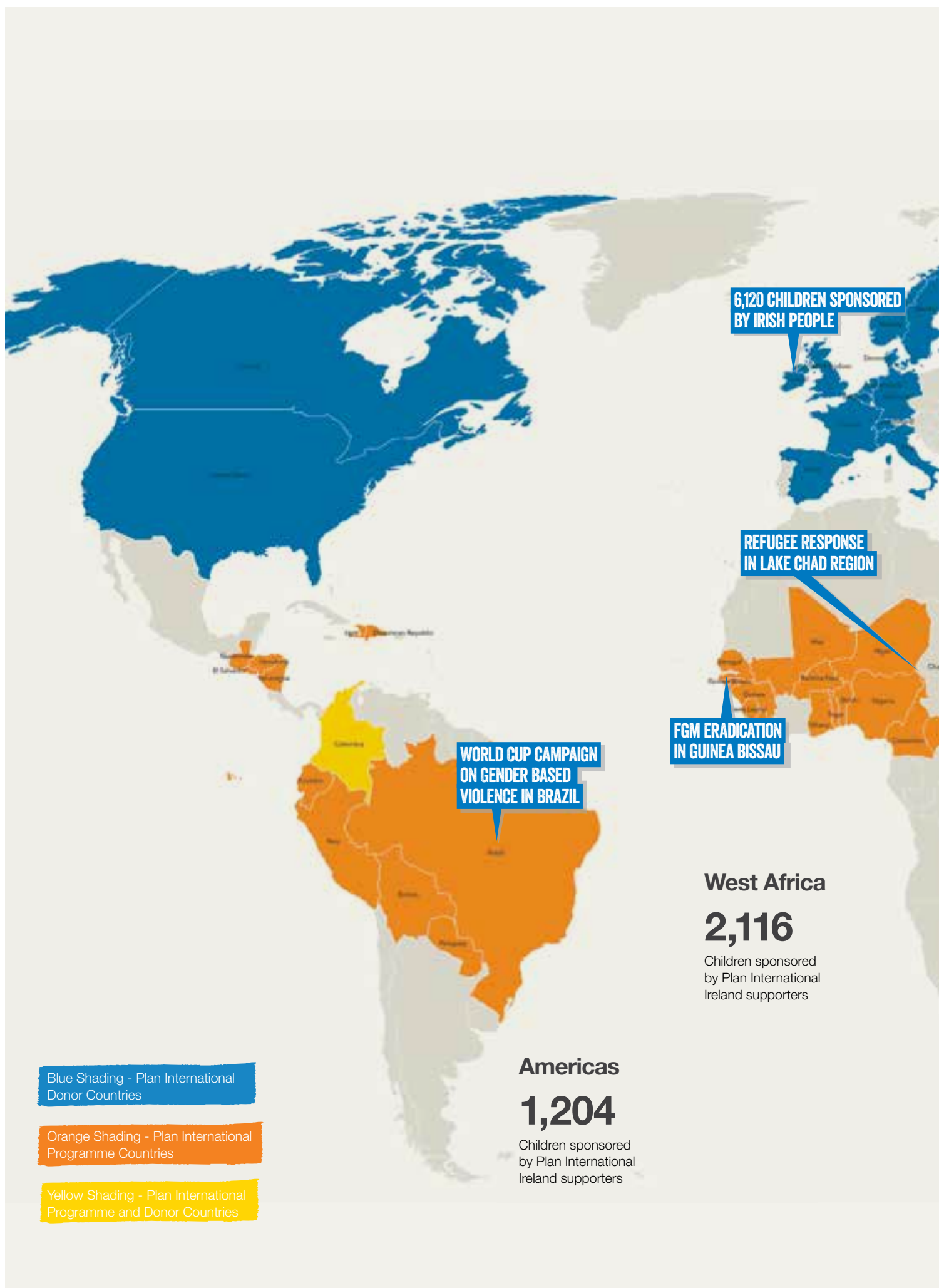
Find out more at www.plan.ie/about



9,153 staff across 51 programme countries working in partnership with 85,280 communities.



1.4 million children are sponsored through Plan International



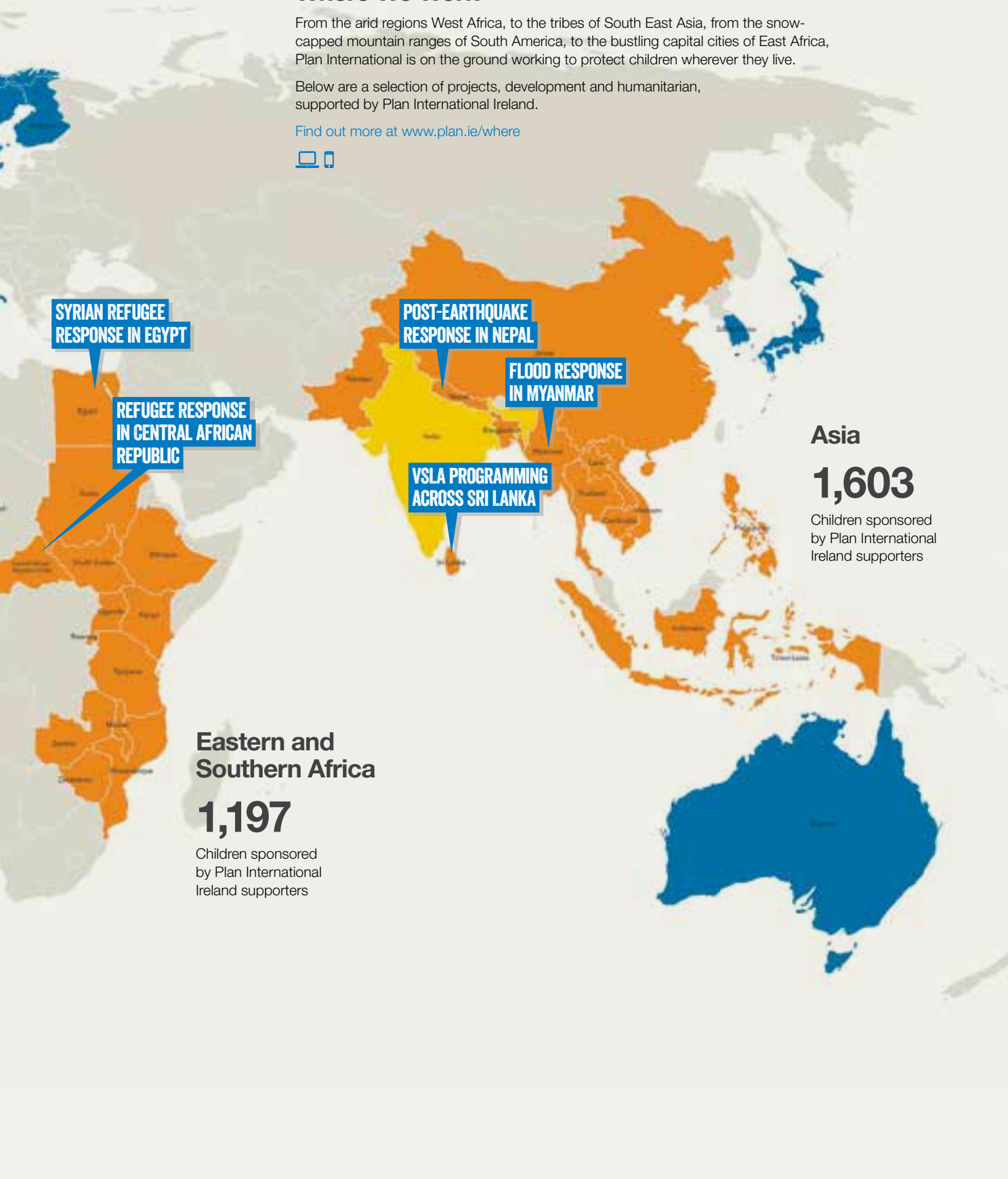
OUR GLOBAL NETWORK

Where We Work

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

Below are a selection of projects, development and humanitarian, supported by Plan International Ireland.

Find out more at www.plan.ie/where



BECAUSE I AM A GIRL



In 2015, world leaders agreed to place girls' rights at the heart of the 2030 Sustainable Development Agenda. Now more than ever, it is incumbent on us to ensure that no girl is left behind or unable to reach their full potential. Securing the rights of girls is the critical social justice issue of our generation and remains a primary focus of Plan International Ireland, both globally and nationally, through our Because I am a Girl movement.

Because I am a Girl is a global girls' rights movement driven by Plan International to respond to, and end, discrimination against girls, and to place the rights of girls at the top of the development agenda. Our Because I am a Girl movement is dedicated to ensuring justice for all girls and young women and through it, we are committed to transforming power relations so that girls everywhere can learn, lead, decide and thrive.

Across the globe, Plan International is using its 79 years of experience to find solutions to the challenges that girls and young women face on a daily basis – accessing a quality education, being forced to marry too early, undergoing FGM, lacking the skills and knowledge to earn their own income, violence in the home and in communities and getting the health care they need.

Across our focus countries, we have made significant strides in combating gender inequality and discrimination. For example, by working with government, educating relevant

authorities and providing community training, we are raising awareness of the harmful effects of FGM across West Africa. In addition, we provide medical and counseling support to women who have undergone FGM.

In Sri Lanka, our work in establishing and supporting female-led Village Savings and Loans Associations has been replicated again and again giving women access to vital credit and enabling female-led businesses to flourish.

And here in Ireland, the last 12 months has seen us mobilise thousands of people, men and women, young and old, to take the fight for girls' rights to the next level. Through innovative use of digital media we have actively engaged over 400,000 people in support of our work to eradicate FGM and end Child Marriage. In addition the Because I am a Girl campaign has become a primary driver for our fundraising, media and campaigning efforts.

Over the next four years, as part of our 2020 strategy, girls will be placed at the top of the agenda – across all strands of the organisation. We are committed to being the leading voice for girls in Ireland, to champion their rights, to raise the resources needed to break down the barriers that stop them reaching their full potential and build a movement that treats all humans with dignity and respect.

Why Girls?

62m



Girls aren't in school simply because they are girls.

90%



Of income earned by women is reinvested in their family and community.

28



Girls are forced to marry older men every minute.

5,500

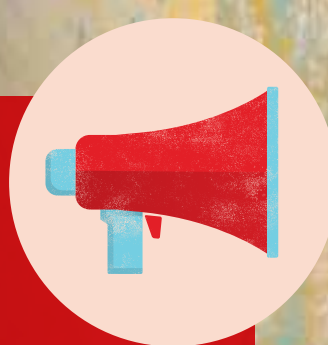


Girls are harmed by FGM every day.



Olivette, aged 11, attends a Plan International-supported school in Makeni, Sierra Leone. As part of our Because I am a Girl programming, we focus on securing the rights of girls and young women, including those with disabilities like Olivette. With the support of our donors, we are ensuring Olivette, and girls right across Sierra Leone have the right to attend school and claim the same opportunities as her counterparts.

EMERGENCIES



Across the globe, communities have been left devastated by emergencies, both natural and human-derived, during the past year. During this period, our Disaster Risk Management team (DRM) responded to 14 emergencies in 12 countries in Africa, Asia, the Middle East and Europe.

In each and every emergency, our priority has been to protect the welfare of children, and ensure that their rights are defended. We ensured that they could continue to access quality education, clean water, food, shelter, counselling support and could still play as children through our Child Friendly Spaces.

Our DRM team have supported our local colleagues with expert knowledge and expertise. Three dedicated members of our team travelled last year, often at short notice, to communities affected by emergencies and disasters.

Closer to home, in preparation for the World Humanitarian Summit in Istanbul, two workshops on Child Protection in Emergencies and Communicating in Emergencies were hosted by Plan International Ireland for colleagues in the development and humanitarian sectors.

Plan International Ireland is an active member of the Dóchas Humanitarian Aid Working Group and remains committed to supporting those caught in conflict through advocacy, public and media engagement and fundraising.

Year at a Glance

9,750

Shelter kits distributed in Nepal.

27,500

People supported in accessing clean water.

16,910

Children enrolled in emergency education across West Africa.

15,500

People in Cameroon received emergency hygiene training.



Case study:

Nepal – Life after the Earthquake

As winter approached, and with no warm clothing for his family, Tirtha had to stay awake during the night to make sure the fire, their only source of heat, was safe.

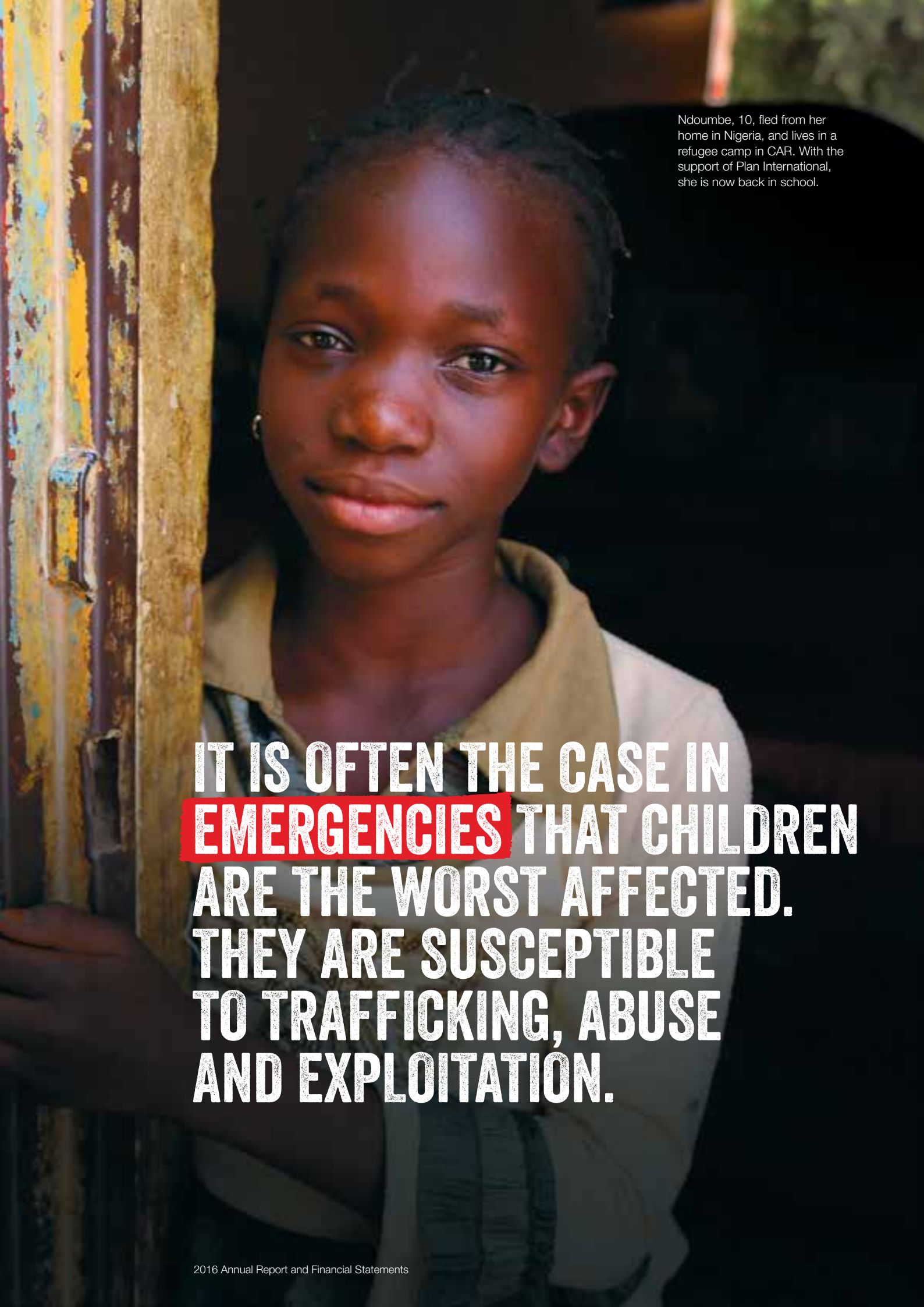
Tirtha Bahadur Tamang, from Simpalkavre Village, lost his home when the earthquake struck. With his family of six, he has been living in temporary shelter provided by Plan International since April 2015.

Last December, Tirtha, and his family, received warm clothes and bedding from Plan International Ireland, and are now able to sleep soundly as they no longer need to keep the wood-fire lit through the night.

More than one year after the earthquake, Tirtha can still remember vividly the horror he felt as he saw his entire village collapse into dust, and lethal landslides swept through his farm killing his five goats, two cows and his prized buffalo.

[www.plan.ie/programmes-overview/
disaster-risk-management](http://www.plan.ie/programmes-overview/disaster-risk-management)



A young girl with dark skin and short, dark hair is looking out from behind a rusty, yellow-painted metal door. She is wearing a light-colored shirt. The background is dark and out of focus.

Ndoumbe, 10, fled from her home in Nigeria, and lives in a refugee camp in CAR. With the support of Plan International, she is now back in school.

**IT IS OFTEN THE CASE IN
EMERGENCIES THAT CHILDREN
ARE THE WORST AFFECTED.
THEY ARE SUSCEPTIBLE
TO TRAFFICKING, ABUSE
AND EXPLOITATION.**



Kadidja, 15, fled from her home town in CAR, and trekked 600km to a refugee camp in Cameroon, with her two year old child. She does not know where her parents or husband are. Currently, she is living in a tent provided by Plan International in Batouri.

REFUGEE CRISIS



The world is currently facing the largest refugee and displacement crisis since World War II. Over 65 million people have been uprooted from their homes and forced to flee. The world is struggling to cope with the enormous challenges this migration of people brings. Plan International Ireland is committed to ensuring that these children, and their families, can live their lives with dignity and that their human rights are defended.

In the Middle East, Africa and recently Europe, Plan International Ireland has begun a number of projects aimed at assisting refugees gain access to basic services. In Egypt, the Syrian Refugee Winter Needs Project provided immediate support to approximately 43,000 vulnerable refugees living in Alexandria, as well as to vulnerable Egyptian families.

In Milan, Italy, Plan International Ireland, supported by the Irish League of Credit Unions Foundation and the Redemptorists, has been assisting migrants and refugees, especially unaccompanied children, transiting through the city by providing them with Hygiene and Non Food Item (NFI) kits.

Many refugee children have faced the loss of parents and guardians, along with physical and psychological violence, and discrimination. Refugee children and their families have been supported by cultural mediators, translators, legal advisors and the provision of safe environments.

In 2014, Plan International Ireland began operations in the Timangolo refugee community, which houses refugees from the Central African Republic (CAR). Since then, we have expanded into the Mbilé and Lolo areas to meet the urgent needs of refugees.

Many children, especially girls, coming to the camp, have little or no access to education and are at risk of being recruited into armed groups. They are frequently separated from their families and are completely alone in the world leaving them vulnerable to neglect, violence and abuse. To date 5,003 children, through 93 Temporary Learning Centres have been reached and protected.

In addition to our work in education, and child protection, we've improved access to clean water and better sanitation in schools and communities.

The Facts

65m

People are displaced globally.

54%

Of refugees come from only three countries: Afghanistan, Somalia and Syria.

16.1m

Refugee children.

10

Countries in Africa, Europe and the Middle East where Plan International Ireland supports refugees and displaced populations.

Case study: 'Disability is not inability'



'I was born in good health. At age three, I complained about a pain in my leg. The pain got worse as the days passed, and a year later, I couldn't walk,' explains 14 year old Michael, who arrived in Cameroon from CAR three years ago with his family.

Michael now calls the refugee camp in East Cameroon home, and while conditions have been tough, he has refused to allow his disability quench his thirst for knowledge.

'I crawled 45 minutes every day to my school. At the end of the school year, my school performance proved that my disability is not an inability. I came second in my class', says Michael.

With support from Irish Aid and Plan International, Michael was provided with a wheelchair to facilitate his movement to, and from, school. He also received a Disabled Person's Card that gives him free access to public schools, reduced healthcare costs, and public transportation services.

'I always arrived late. When it rained, I had to crawl in dirty water and mud. Since I got my wheelchair, I get to school on time. Some of my schoolmates who used to laugh at me now play with me and offer to push me around on my wheelchair.'

EDUCATION

Education remains a core component of Plan International Ireland's development and humanitarian work. Ensuring inclusive, safe, healthy and child-friendly learning environments for vulnerable and marginalised children is a proven weapon in the fight against child-poverty and inequality.

EQulP

Across four countries in West Africa (Burkina Faso, Guinea, Guinea Bissau and Sierra Leone), Plan International Ireland is providing high-quality, inclusive education services through our flagship Education Quality Inclusive Participative (EQulP) programme.

This Irish Aid-funded programme began in 2012 and over the past four years, it has been implemented in 41 schools, reaching almost 43,300 children, and providing 673 children with disabilities access to education. EQulP ensures that those on the margins of the community, especially girls and children with disabilities, can attend high-quality schools and get the skills they need to get ahead in life.

Girls are often excluded from school simply because they are girls. Over the past four years of EQulP, we have seen steady increases in the number of girls enrolling in, and completing, school. While still too wide, the gender gap in education is continuing to narrow as parents demand an education for their daughters.

Like girls, children with disabilities face challenges in attending school. By improving both physical access and community understanding, safer, more welcoming school environments have been created for children with disabilities. Awareness campaigns have seen a reduction in the stigma related to disability and more openness to discussing disability issues in public.

Has it worked?

- ✓ Improved exam pass rates
- ✓ Significant improvement in children's literacy levels
- ✓ Increased commitment from governments to continue to improve the education system
- ✓ More girls completing primary school

Year at a Glance

675 

Children with disabilities who attended EQulP assisted schools.

43,300 

Pupils reached, including 20,306 girls.

1,019 

Teachers trained and supported

4 

Countries in EQulP: Burkina Faso, Guinea, Guinea Bissau and Sierra Leone.

Case study: An education, a job and a change in perception



www.plan.ie/programmes-overview/education



Odette Toe's father didn't care about her education. He thought that a woman's role was to be a wife, a mother and a housewife so he only sent his sons to school.

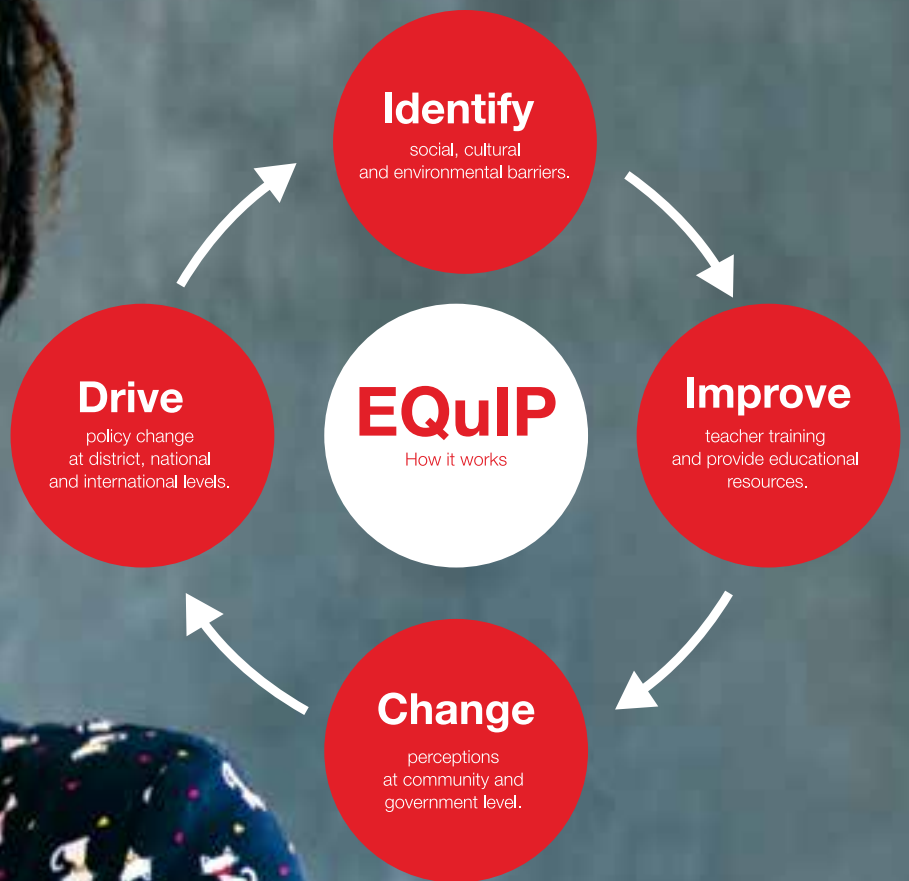
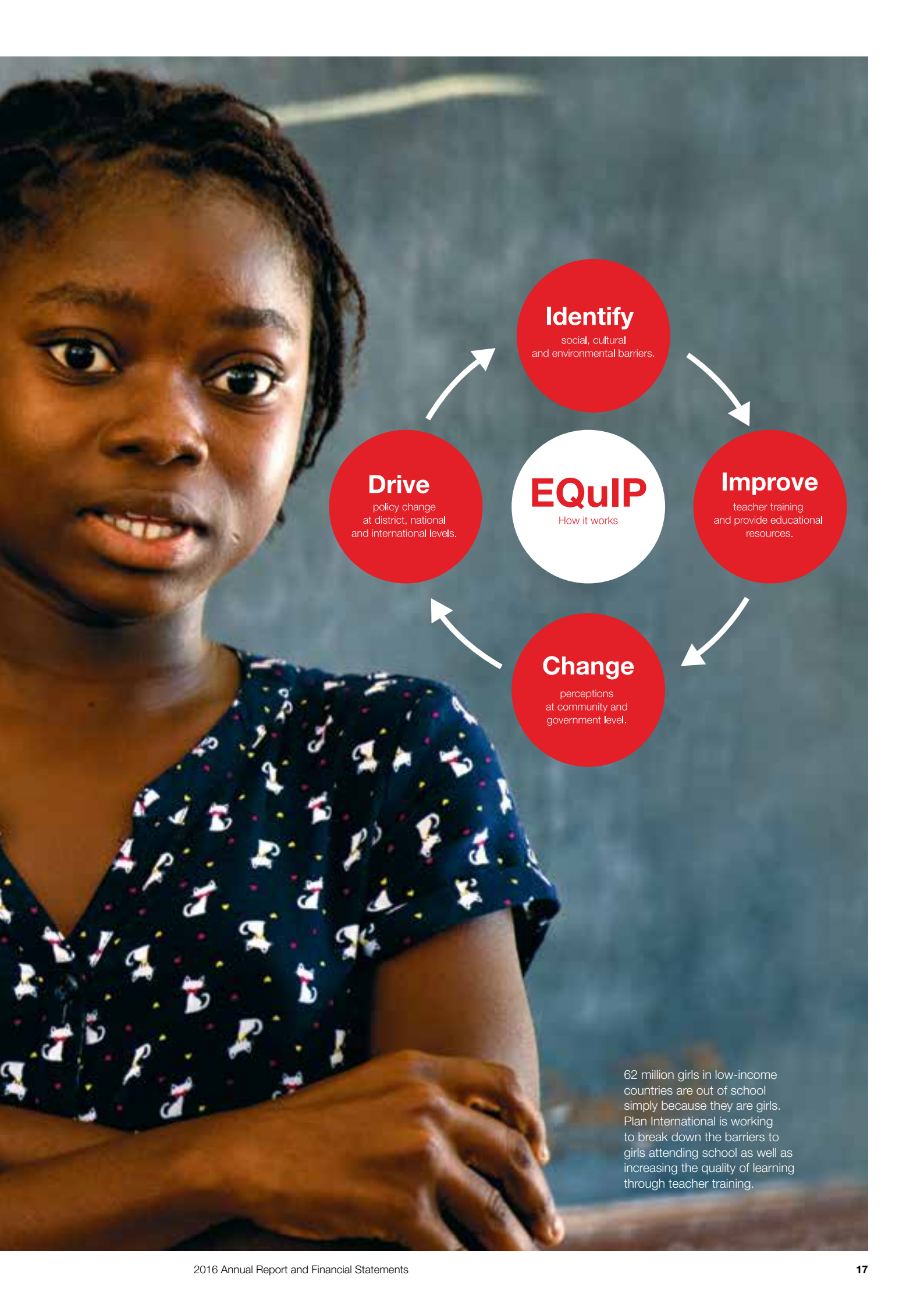
Thankfully her mother did. She worked her hardest to ensure her four daughters finished school. Despite this, Odette's dream of becoming a teacher never came true. For the next 10 years, she did odd jobs or housework in the local village.

Then Plan International started offering scholarships for vulnerable girls to continue their education and become teachers.

Without hesitation, she applied, cycled 100km to the regional capital to sit the entrance exam (which she passed) and applied for the scholarship.

12 months after graduating as a teacher, Odette is now working in her local school, providing quality education to boys and girls, and living the life she always wanted.

Things have changed. Her father is now proud of her, sees that girls can do more than be wives and mothers and is now paying for all of his children to go to school, and realise their ambitions.



62 million girls in low-income countries are out of school simply because they are girls. Plan International is working to break down the barriers to girls attending school as well as increasing the quality of learning through teacher training.

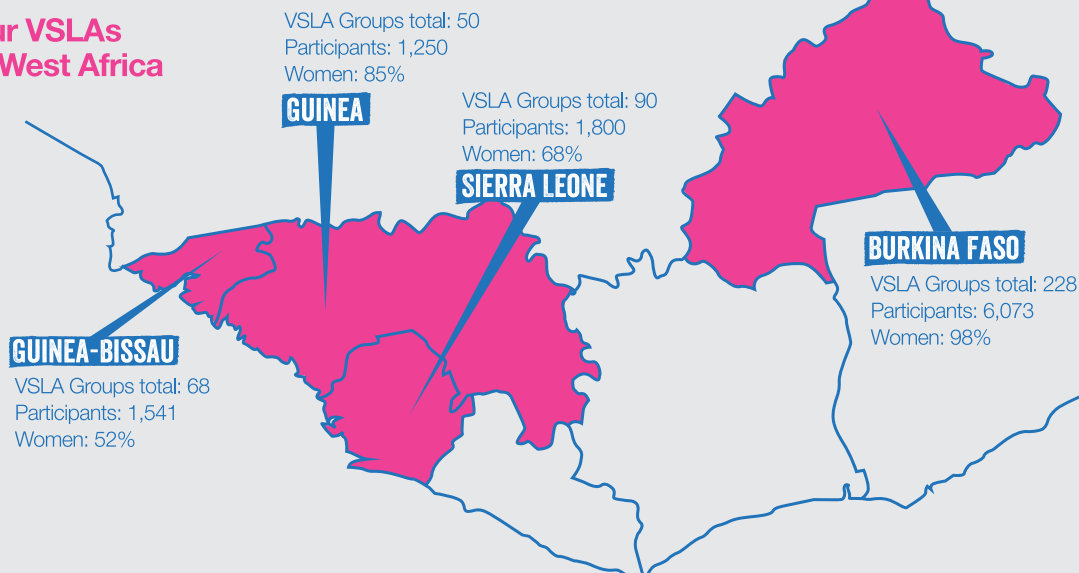
ECONOMIC SECURITY

Economic security is a major challenge for families in the countries we work in. Ensuring a steady income throughout the whole year is a struggle. Children are often the first to suffer, and feel the effects of poverty when money is scarce.

Children's education is often the first item to be cut - seen as a luxury rather than a necessity. Plan International works to support families by providing practical vocational training and skills thereby enabling them to better prepare for future employment, to diversify income streams, to better adapt to future shocks - economic, climatic, conflict-related etc. and ensure children's education remains uninterrupted.

A key tool used in strengthening families' and communities' economic security is Plan International's Village Savings and Loans Associations (VSLAs). VSLAs comprise a group of local people who save together and take out small loans from these savings. The purpose of a VSLA is to provide simple savings and loan facilities, at reasonable interest rates, in a community that does not have easy access to formal financial services. With the additional finance, VSLA members can set up small micro-enterprises to supplement income, invest in and expand existing enterprises, or reinvest in projects for the benefit of the community at large such as infrastructural improvements, training and much more.

Our VSLAs in West Africa



Case study: Unity in Credit: Theresa's Story



Seven years ago, Theresa, a single mother of two living in Sierra Leone, moved to Freetown in search of a better life. When she got there though, things weren't as easy as she had hoped.

'I was doing nothing apart from household chores for my neighbours. Things were very difficult for me, and I didn't have a plan'. Then a Plan International Village Savings and Loans project started in her area.

'I met other girls looking for work. Together, we developed a women's group called Unity.'

Their Unity group is made up of 20 women who pool their savings together and provide interest free, short term loans to each other.

'I took a loan of 300,000 Leones [US\$70]. I used it to buy a bag of rice, five gallons of palm oil and other cooking equipment, and I started to sell rice-based meals by the street.' With the profit she made, she set up a small cafe.

'As my profits increased, I was able to make bigger monthly contributions to our VSLA. At the first share-out, I received 636,000 Leones [US\$148]. I now have enough to take care of myself and my children, both of whom are now attending school.'

Find out more at www.plan.ie/economic





Women from the Village Savings and Loans Association (VSLA) in Tikato village. The group consists of 30 women who save their money in a cycle that lasts between 9 and 12 months. The money collected allows members to make loans that they repay with interest. These funds also help group members in case they need money to deal with unforeseen events.

A woman wearing a yellow headscarf and a light-colored shirt is operating a manual water pump. She is smiling and looking towards the camera. The pump is made of metal and has a long handle. In the foreground, there is a black bucket and a pink bucket. The background is a blue wall.

12.4 MILLION CHILDREN DIE EVERY YEAR FROM INFECTIOUS DISEASES CAUSED BY POOR WATER AND SANITATION FACILITIES.

Plan International's initial response to the CAR refugee crisis in Cameroon started in May 2014, with the distribution of hygiene kits containing buckets, soap, sanitary towels and toothpaste to refugee families leading to construction of latrines and water pumps.

WATER, SANITATION AND HYGIENE



By improving the quality and reach of sanitation services, and by ensuring that every family can access clean water, we can dramatically cut the number of children dying from infectious diseases.

Plan International works with communities to improve access to safe drinking water and basic sanitation, and to raise awareness of the importance of hand washing and waste management.

Water, Sanitation and Hygiene (WaSH) projects are critically important across our development and humanitarian activities. For example, the construction of latrines and hand-washing stations in schools allows more girls to stay in education, and reduces the spread of disease.

During the recent floods in Myanmar, Plan International worked with affected communities to rehabilitate damaged water points, thus ensuring that disease wouldn't spread.

The onset of the global refugee crisis has driven the need for better water and sanitation services for refugees living in camps in both the Middle East and Western Africa. By building latrines and boreholes, and providing emergency hygiene kits, we are assisting refugees to access clean water and safe sanitation services.

In the Minawao Camp in Cameroon, 90 family latrines with hand-washing facilities, and 64 household bathing facilities have been constructed. 1,500 household WaSH kits were distributed and 30 hygiene promoters, chosen from the refugee population to promote awareness among the refugee community, were trained.

Year at a Glance

10,303



Hygiene/WaSH kits distributed.

76



Household bathing facilities built or improved.

83



Hygiene promoters trained to raise awareness.

90



Family latrines with hand-washing facilities built.

Case study: Regaining dignity in Cameroon



'I sometimes went for days without going to the toilet because I felt so uncomfortable,' admits 18-year-old Salimatou, who lives in a refugee camp in northern Cameroon.

Forced to leave Nigeria after their town was attacked by insurgents, Salimatou, and her family, trekked for two weeks to reach Cameroon and finally arrived at the Minawao refugee camp in May 2014.

A daily challenge

In the early days of the camp, there weren't enough toilets for the amount of people needing them. Salimatou realised that she had no choice but to defecate in open spaces or in the river.

'People passing by used to watch me, and the few areas that were more secluded were over-used, with excrement all around and a horrible smell,' she adds.

'This, in addition to the fear of catching a disease, made me very uncomfortable and sad.'

Regaining dignity

Thanks to the financial support of the European Commission's Humanitarian Aid and Civil Protection department (ECHO), Plan International Ireland has contributed to improving the sanitation for the 56,783 refugees in the Minawao camp.

'I am very happy with the new toilets around our block, and I can now go to the toilet privately and comfortably without the constant embarrassment and fear of contracting a disease.'

Namet (13) from Lalmonirhat in Bangladesh reads the latest letter from her sponsor. Sponsorship, while playing a crucial role in funding essential programmes, is unique in that it creates a relationship between the sponsor and the community like no other. Sponsors and their sponsored child enjoy an extraordinary cultural exchange by writing and receiving letters and getting to learn and develop through the process.



SPONSORSHIP & REGULAR GIVING



Child sponsorship is a crucial element of Plan International Ireland's strategy and development programming. Our child sponsorship model is child-centred and community-driven, aimed at eradicating the causes, and responding to the consequence, of poverty.

Child sponsorship facilitates the sustained development of communities, with the clear objective of laying the foundations for continued community-led development. Our goal, through child sponsorship, is that the needs of the present are met without compromising the ability of future generations to meet their own needs.

Child sponsorship offers the sponsored child the opportunity to grow and develop together with his or her sponsored community, provides Plan International with a regular and sustainable source of much needed funding,

and it gives a sponsor an opportunity to see how their contributions are being used.

Plan International believes that through child sponsorship, we can support vulnerable, isolated and neglected communities to lift themselves out of poverty and claim their rights. It is through child sponsorship that we can facilitate the sustained development of communities, with the clear objective of laying the foundations for continued, community-led development.

Support for our Because I am a Girl fund continues to grow with nearly 2,000 Irish people contributing on a regular basis ensuring that we have the resources required to respond to the challenges girls face simply because they are girls.

www.plan.ie/childsponsorship



Child Sponsorship

€1.6m 

Annual revenue generated from Child Sponsorship.

6,120 

The current number of children sponsored with Plan International Ireland.

€376,293 

Tax take through the Revenue Commissioners' Tax Rebate Scheme.

2,316 

Letters written by Irish sponsors to their sponsored children.

Regular Giving

The success of our Because I am a Girl Fund – established to specifically fund gender-focused programming – has been maintained.

1,976 

Number of members supporting the Because I am a Girl fund.

€143,772 

Total revenue generated from the fund.

PUBLIC ENGAGEMENT



Plan International Ireland has rolled out a multi-layered, co-ordinated and cross-departmental public engagement strategy, committed to speaking out, influencing, advocating and mobilising support for child rights issues in Ireland, with a particular focus on girls' rights. Plan International Ireland is fully aware that the achievement of our public engagement objectives is only achievable through the development of strategic alliances and in the last 12 months, we have partnered with various organisations and consortia in the execution of our public engagement activities, including Plan International partners (at the Women Deliver conference in May), Dochas, the Girl Guides, Educate Together, the Child Rights Coalition, Humanitarian Summit partners, Tralee IT, the Disability Federation of Ireland and more.



Top left: David McWilliams, Keelin Shanley, Margaret E. Ward and Plan International Ireland Chair, Geraldine Kelly attend the Women's Innovation Fund event hosted by Google.

Above: Alison O'Connor opens the 2015 Because I am a Girl Ball.

Celebrity Ambassadors

We are incredibly grateful to our celebrity Ambassadors for their tireless work, and support, during the past year to help raise the profile of the organisation among the Irish public. In the last 12 months, TV presenter, Laura Whitmore, 2014 Rose of Tralee and broadcaster, Maria Walsh, and former World Boxing Champion, Bernard Dunne visited our programmes in the Philippines, Ghana and Sierra Leone respectively to help us tell the story of our work.





Above: CEO David Dalton, RTÉ's Blathnaid Ní Choffaigh and Board Member, Ray Bowe attend the 'He Named me Malala' film premiere in October 2015.

Strengthening our Voice – Public Engagement in Action

He Named Me Malala

Last October, in conjunction with New Ireland Assurance and Fox Searchlight, Plan International Ireland hosted the Irish film premiere of He Named Me Malala, the story of Malala Yousafzai – a young Pakistani girl who was shot because she wanted to go to school and who has become a beacon for girls' rights across the globe. Over 300 people packed into Dublin's Lighthouse cinema for an unforgettable night, thus reaffirming our support for, and commitment to, the right to education for all girls across all countries.

World Humanitarian Summit Workshops

In April 2016, over 200 people from across the humanitarian sector, as well as members of the media and academia attended two, full-day workshops on Child Protection Emergencies and Communicating in Emergencies with guest speakers from Plan International and other INGOs.

Africa Day

Towards the end of the year, Plan International Ireland once again took an active part in the Irish Aid event, Africa Day, in Farnleigh House, Dublin. Joining with over 50 other INGOs working in Africa, we used the occasion to highlight the improvements that have been made in the lives of people in Africa through the work of Irish Aid and Irish development organisation, and to celebrate the African diaspora living in Ireland.

Digital Campaigns

Through an integrated strategy across website, social media, digital news outlets and email, the last 12 months have seen a huge increase in our digital output and influence. By developing and sharing key content in line with our strategic vision, we will encourage a deep



Above: Young members of the Operation Mayday team in Fermoy helped get the weekend off to a noisy start!

engagement with the issues facing girls and vulnerable children in an innovative way. A recent example of our work in this area includes our Stop Child Marriage digital campaign which ran across our social media outlets across January and February. The multi-layered campaign, achieved significant results with 173,000 video views achieved in six weeks, over 1,280 social shares, 780+ comments.

Operation Mayday

In association with local community groups in Fermoy and the Blackwater Basin, in May, we supported an interactive awareness raising event across towns and villages of Co. Cork called Operation Mayday. Aimed at raising awareness and empathy of Irish communities with those communities broken up by the ongoing Refugee Crisis, we met with thousands of concerned community-members in a week-long series of events, talks, activities and fundraising initiatives.

Her Story

Throughout the year we engaged with hundreds of sponsors, school children, teachers and members of the general public through our Her Story photography exhibition. The exhibition features photographs of 36 girls ranging in ages from a few months old to 18, from different communities in both Ireland and Sierra Leone. The exhibition shows that while there may be differences between girls in Ireland and Sierra Leone, they still have much in common. Over the past year, Her Story has travelled the length and breadth of Ireland bringing with it its message of equality and opportunity.

Because I am a Girl Ball

Our third annual Because I am a Girl Ball took centre stage in November 2015 as over €63,098 was raised for our girls' rights programmes. Sponsors, donors, and our Ambassadors came together to make it clear that girls must be able to learn, lead, decide and thrive in this world if we are to truly end global poverty.

DEVELOPMENT EDUCATION



Plan International Ireland believes that **Development Education** serves to inspire the Irish public, particularly children and young adults, to become active global citizens.

Central to our strategy in the last 12 months has been to engage with children at both primary and secondary level using age friendly workshops to illustrate our work on complex subjects such as gender and poverty. The aim of the workshops is to stimulate discussion and foster understanding amongst Ireland's young people about global development and social justice issues regarding the lives of people and communities living in poverty, with a specific focus on inclusive education, protection and participation for girls.

A new initiative in the past 12 months has been the establishment of the Youth Advisory Panel This group advises Plan International Ireland, and actively supports our campaigns, such as the recent Malawian Child Marriage petition. Seen here is one of the YAP members on Grafton Street obtaining signatures.



Plan International Ireland runners after completing the Great Ethiopian Run in November 2015.



FUNDRAISING

The Fundraising Department saw a significant increase in support this year, exceeding targets and raising €701,719. This funding was raised across a number of different income streams including corporate partnerships, trusts & foundations, and public and online donations. Our events portfolio has scaled, with the Women's Innovation Fund, the Because I am a Girl Ball, and three new overseas trips all serving to bring the work of Plan International Ireland to new audiences.

KPMG

KPMG officially launched their three year charity partnership with Plan International on International Women's Day. They are funding an education and governance programme for young women working on tea plantations in Sri Lanka to escape the poverty trap, and access their rights.

Tech Trek

In May, our pioneering 'Tech Trek' to Ghana took place, with some of the brightest minds in the industry downing keyboards and Wi-Fi, and raising funds to see Plan International's work first-hand. Here they lent their expertise to combine technology with development to investigate solutions for remote communities.

Women's Innovation Fund

The Women's Innovation Fund saw 100 female business leaders assemble in Davy Stockbrokers, to hear David McWilliams, Keelin Shanley, Margaret E. Ward, and Plan International Ireland's Chair Geraldine Kelly, discuss the importance of giving women economic security through micro-entrepreneurship. By investing in women, who we know re-invest 90% of their profits back into their families, we are ensuring that more children, especially girls, get an education.



Above is CEO David Dalton receiving a cheque for €20,000 from members of the Certus UNITE Trade Union.

Certus

As Certus (a Financial Services Outsourcing Company) transited to closure, a legacy staff fund was set up called Banking on Her which will see ex-Certus staff funding female led microfinance groups in Southern Ethiopia. The fund aims to hit €100,000 to establish 500 Village Savings and Loans Associations which will train rural women in basic financial literacy, support them in accessing credit, and support them in establishing their own enterprises.

The Global Refugee Crisis

The Global Refugee Crisis saw Plan International, for the first time, respond to a humanitarian crisis in Europe, alongside the protracted crisis in the Middle East. Supported by the Irish League of Credit Unions Foundation, Plan International distributed emergency hygiene kits in Milan to thousands of unaccompanied minors. In Egypt, The Redemptorists funded our European projects, along with our work to address the root causes of migration of Syrian refugees living in Egypt and Jordan.



Pictured above are members of the Redemptorist Order and parish presenting a cheque for £50,000 to Plan International Ireland for the refugee crisis.



#TipTheCan campaign

As part of our #TipTheCan campaign, Google Ireland once again showed their support for our Because I am a Girl campaign by alerting staff to one of the main barriers girls' face to getting an education – their role as water collectors for their families. Along with a special Women@Google event, Google staff raised in excess of €30,000.



Treks and Challenges

Our Treks and Challenges went from strength to strength with an additional international challenge added, the #CycleforGirls in Vietnam. Added to our Nepal Trek, the Great Ethiopian Run and Kilimanjaro Climb, we have something for anyone to take part in.



Pictured left are Geraldine Kelly, Chair of Plan International Ireland, joined Shaun Murphy, Managing Partner of KPMG at the official announcement of our partnership with KPMG in March.

**Plan Ireland Charitable Assistance
(A company limited by guarantee)**

Directors' Report and Financial Statements

Year Ended 30 June 2016

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DIRECTORS AND OTHER INFORMATION

Board of Directors

Geraldine Kelly	(Chairperson)
Gail Banim	(appointed April 2016)
Ray Bowe	(resigned April 2016)
Kevin Carroll	(appointed January 2016)
Bernard Daly	
Conor Faughnan	
Margaret Gilsenan	
Harry Goddard	
Caleb Kyle	
Brian Lehané	
Shane Nolan	
Muireann O'Briain	
Brighid Smyth	(appointed April 2016)

Solicitors

McCann Fitzgerald
2 Harbourmaster Place
IFSC
Dublin 1

Secretary and Registered Office

Brian Lehané
126 Lower Baggot Street
Dublin 2

Registered Number: 359578
Revenue Commissioners Charity Number: CHY15037
Registered Charity Number: 20050764

Bankers

Bank of Ireland
39 St Stephens Green
Dublin 2

AIB
1-4 Lower Baggot Street
Dublin 2

Auditors

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

DIRECTORS' AND TRUSTEES' REPORT

The directors present herewith the audited financial statements for the year ended 30 June 2016 (Financial Year 2016, or FY16).

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 6,500 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 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.

Structure, governance and management

Structure

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

The objects of the company are charitable in nature with established charitable status, (Charity number CHY15037 and Charities Regulatory Authority number 20050764). All income is applied solely towards the promotion of the charitable objectives of the company.

The Memorandum and Articles of Association represent the founding governance document of Plan International Ireland. In line with the requirements of the new Companies Act 2014, the Memorandum and Articles of Association were replaced by a Constitution in January 2016.

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). A review of the organisation's compliance with the principles of the code is conducted annually.

DIRECTORS' AND TRUSTEES' REPORT - continued

Governance and management - continued

Decision making

The board is responsible for the Vision, Mission and Goal's 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 of June 2016, there were twelve board directors. The names and biographies of the current board members appears on page 34.

Every two 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 began in June 2016, and was completed in November 2016.

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 Child Protection Officer. All board directors are garda vetted.

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 encouraged 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.

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 FY16

Name	Attended
Geraldine Kelly	5/5
Gail Banim (appointed April 2016)	2/2
Ray Bowe (resigned April 2016)	3/4
Kevin Carroll (appointed January 2016)	3/3
Bernard Daly	3/5
Conor Faughnan	5/5
Margaret Gilsenan	2/5
Harry Goddard	4/5
Caleb Kyle	5/5
Brian Lehane	4/5
Shane Nolan	5/5
Muireann O'Briain	5/5
Brigid Smyth (appointed April 2016)	2/2

DIRECTORS' AND TRUSTEES' REPORT - continued

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. 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 strategy by the board in September 2016. Details of the committees are set out below.

Attendance of committee members in FY16

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 Muireann O'Briain, 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 consists of three board directors, as well as two external members (Dr Pat Gibbons, Director of UCD's Centre for Humanitarian Action and Mary Corbett, a Food Security and Nutrition Consultant).

Name	Attended
Muireann O'Briain	2/2
Bernard Daly	1/2
Kevin Carroll	2/2
Mary Corbett (external)	2/2
Pat Gibbons (external)	1/2

Marketing and Fundraising Committee

Chaired by Shane Nolan, the committee is responsible for overseeing the fundraising activities of the organisation; ensuring the activities are in line with the *Dóchas Code of Images and Messaging*, the ICTR Fundraising Standards; and that the organisation is achieving appropriate return on investment on all our fundraising activities. The committee consists of four board directors, as well as an external member (Loretta Dignam, an experienced marketing consultant).

Name	Attended
Shane Nolan	2/2
Margaret Gilsenan	1/2
Conor Faughnan	2/2
Loretta Dignam (external)	1/2

Finance Committee

Chaired by Harry Goddard, 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 consists of two board directors, as well as two external members (Cliona Hartigan, a chartered accountant and Anne Fitzsimons, a senior executive and board member of IBM Ireland).

Name	Attended
Harry Goddard	3/3
Brian Lehane	3/3
Cliona Hartigan (external) (resigned August 2016)	0/3
Anne Fitzsimons (external)	1/1

DIRECTORS' AND TRUSTEES' REPORT - continued

Remuneration Committee

Chaired by Ray Bowe, the committee is responsible for recommending to the board the remuneration levels for the CEO and senior management. The committee consists of two board directors, and one Plan International member (Ray Bowe). See note 7 to the financial statements for a breakdown of employee numbers and costs.

Name	Attended
Geraldine Kelly	0/1
Harry Goddard	1/1
Ray Bowe (external)	1/1

Board officers

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

Directors

Geraldine Kelly (Chair): Geraldine has been a director of the board since 2008 and chair since 2012. Geraldine is a professional with 25 years' experience growing knowledge-based companies in the technology and energy sector. Geraldine is a chartered director, with the Institute of Directors and she currently serves as a non-executive director with Bank of Ireland Mortgage Bank, Gaelectric Limited, and chairs the RICS Remuneration Committee.

Brian Lehane (Secretary): Brian, a chartered accountant, has been a board director since 2013. Between 1988 and 1994, Brian worked as a senior auditor with Horgan, Barrett & Co before joining Willis Corroon Management as an account executive in 1994. Brian has been with Aon Insurance Managers (Dublin) since 1996 and is currently Chief Financial Officer. Brian has been a chartered director since 2012.

Harry Goddard (Treasurer): Harry, a chartered accountant, has been a board director since 2008. In addition he is an experienced international development practitioner. Harry began his career in Blease-Lloyd in Liverpool. He was Managing Director of Universal Insurance Company of Ireland and Managing Director of Newmarket Finance. Since 1992, Harry has been an international development consultant working on projects in Asia, West Africa, and East Europe funded by DFID, the World Bank, the EU Commission and ADB. From 2010 until 2013, Harry was a non-executive director of Concord Europe.

Gail Banim: Gail has been a board director since April 2016. Gail is Head of Marketing at RaboDirect. She joined RaboDirect from Betdaq, the sports betting exchange, where she held the positions of Brand Manager and Marketing Manager.

Kevin Carroll: Kevin has been a board director since January 2016. He has worked in development for almost 30 years. He has worked at management level, in the Department of Foreign Affairs and Trade and in the NGO sector, in over 20 countries. Kevin was the DFAT Ebola Coordinator from October 2014 until June 2015. He is a research fellow with the Institute for International Conflict Resolution and Reconstruction at Dublin City University.

Bernard Daly: Bernard has been a board director since 2015. He worked for the Irish State Development Bank, Industrial Credit Corporation (ICC) and as a consultant the World Bank. He has lectured in the Centre for Development Studies in UCD. Bernard is a former Treasurer of Comhlámh. Currently, he is Director of the ICC Employee Share Ownership Plan (ESOP) and company secretary of ICC ESOP Trustee Ltd. He is a Branch Secretary and a member of the Irish executive of Unite, and Trustee of the Bank of Scotland (Ireland) pension scheme.

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.

Margaret Gilsenan: Margaret has been a board director since 2004. An experienced advertising professional, she is currently Partner and Planning Director with Boys and Girls, an agency she co-founded in 2009. Margaret was 19 years as McConnell's Advertising Agency's Planning Director.

DIRECTORS' AND TRUSTEES' REPORT - continued

Directors - continued

Caleb Kyle: Caleb has been a board director since 2015. Previously he worked as a Senior Surveyor at Hamilton Osborne King (now Savills) from 1994 to 1997. He worked at Lisney Property Services Limited as its Divisional Director from 1997 to 2004. From 2004 until 2015, Caleb worked with financial institutions in their Asset Management divisions. Since 2015, he has been the managing director of Stanstone Holdings.

Shane Nolan: Shane has been a board director since 2007. He is currently the Director for New Business Sales (EMEA) at Google. Shane worked as an Account Manager with Fujitsu from 1995 to 1997 before joining BT plc as an Account Director, Sales Manager and Business Manager. In 2006 Shane joined Eircom as Enterprise Sector Director before being promoted to General Manager (Enterprise Markets) in 2009.

Muireann O'Briain: Muireann has been a board director since 2005. Muireann is a lawyer with nearly 30 years' experience at the Irish Bar, 13 as Legal Advisor to the Labour Court. Since 2004 she has been Legal Manager of St. James's Hospital. Through her career, Muireann has advised NGOs on children's rights and was a member of the European Expert Group on Trafficking in Human Beings (2008 to 2011).

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

Plan International federation

One of 21 National Organisations (NOs) working for the rights of children, families and communities in some of the world's poorest countries, Plan International Ireland is internationally associated with Plan International, Inc. ('Plan International' or PI Inc).

PI Inc is registered in New York State as a not-for-profit corporation with its principal office in Rhode Island, USA. PI Inc operates in 51 programme countries, coordinated through four regional offices. Plan International's Headquarters is located in the United Kingdom. PI Inc has four advocacy liaison offices. These include an office in New York, to liaise with the United Nations delegations, an office in Brussels operating as Plan International Europe to liaise with the European Union, an office in Geneva to liaise with the United Nations and an office in Ethiopia to liaise with the African Union.

Members' Assembly

The Members' Assembly 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 2015, the Members' Assembly approved the extending the global strategy by one year to 2016. The global strategy is available on Plan International's website www.plan-international.org. A new global strategy to 2022 is due to be approved by the Members Assembly in November 2016.

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 2016 there were 11 non-executive directors on the International Board including seven non-executive directors who sit on the Board of an NO, three 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.

DIRECTORS' AND TRUSTEES' REPORT - continued

International Board - continued

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

The 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.

During 2015, the International Board selected a successor for Nigel Chapman as Chief Executive Officer of Plan International. The appointment of Anne-Birgitte Albrechtsen, formerly the UN Assistant Secretary General and Deputy Executive Director for Management at the UN Population Fund, was ratified by the Members' Assembly in June 2015. Anne-Birgitte took up the post of Chief Executive Officer on 1 September 2015.

Financial Review of year to 30 June 2016 (FY16)

The financial outcome for FY16 is set out in the 'Statement of Financial Activities' on page 48.

Income

Our income for the year to 30 June 2016 was €15,161,345, an increase of 16% on the previous financial year, and well ahead of our original strategic target of €12m. While we do not seek growth in income as an end in itself, we are proud that this increase represents a measure of our success in persuading individuals, institutions, and corporates of the importance of our mission, and of their confidence in our ability to deliver change for children 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 FY16 we received €2,807,398 from these income streams (see note 1a to the Financial Statements). This represents a small decrease of 0.5% when compared to FY15, and this is mainly due to reduced emergency appeal funding and the continued decline in sponsor donations.

Grants from governments and other co-funders

Plan International Ireland received a total of €10,955,513 in grants from governments and other co-funders in FY16 (see note 1b to the Financial Statements for analysis by donor). This represents a 31% increase from our FY15 levels. This increase is primarily due to new European Civil Protection and Humanitarian Aid Operations (ECHO) grants that are being implemented in Egypt and Nepal.

The Irish Government was the single largest donor in FY16, providing €3.048 million or 20 per cent of overall income.

Donated commodities

Commodities donated to the organisation and distributed as part of its emergency response and relief programmes were valued at €1,393,381 in FY16, a decrease of 25% from FY15 (see note 1c to the Financial Statements for details). The bulk of the donations relate to emergency non-food items distributed in South Sudan and emergency food distributions in Mali.

Four year income trend and number of sponsored children:

Key indicator	FY16	FY15	FY14	FY13
Total income	€15.161m	€13.051m	€12.24m	€9.032m

DIRECTORS' AND TRUSTEES' REPORT - continued

Expenditure

Our total expenditure for the year was €15,403,059, made up as follows:

	€	%
Key indicator		
Charitable activities	14,534,698	94
Raising funds	868,361	6

Total expenditure, at €15,403,059, represents a 25% increase from the FY15 level of €12,316,203. As previously outlined, this increase is primarily due to our new emergency response activities in Egypt and Nepal.

Charitable activities

Expenditure on charitable activities in FY16 totalled €14,534,698, a 27% increase from FY15 levels (see note 2 to the financial statements for details).

Raising funds

The cost of raising funds totalled €868,361 in FY16, a 5% increase from FY15 levels. This increase is primarily due to our new treks and challenges activity in FY16 (see note 3 to the financial statements for details).

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 €479,040, a 4% increase from FY15 levels (see note 4 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:

	FY16	FY15
Key indicator		
Return on fundraising spend (per one euro spent)	€3.23	€3.42
Charitable activities as a percentage of total costs	94.4%	93.3%
Support costs as a percentage of total costs	3.1%	3.7%

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 93.3 per cent in FY15, to 94.4 per cent in FY16. The increase is mainly due to growth in our emergency work portfolio.

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. While support costs increased by 4% in FY16, as a percentage of total costs it reduced from 3.7% in FY15 to 3.1% in FY16.

Return on fundraising spend – this essentially measures how much we get back for each euro spent on fundraising. This figure dropped slightly from €3.42 in FY15, to €3.23 in FY16. The decrease is mainly due to our new treks and challenges activities, which have generated a return closer to 2:1.

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. These were €734,275 at 30 June 2016 (2015: €690,206).

DIRECTORS' AND TRUSTEES' REPORT - continued

Reserves position and policy - continued

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 2017 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;
- d. Funding of working capital – it is our policy to hold at least three months working capital in reserves;
- e. Emergency provision and any unforeseen liabilities – relating to the repayment of grants due to a failure to meet donor requirements.

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 January 2015, the Finance Committee endorsed a reserves target of €750,000 by June 2018. This was approved by the Board in January 2015, and again in January 2016.

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

Key indicator	FY16	FY15	FY14	FY13
Unrestricted reserves	€734,275	€690,206	€687,133	€581,680
Unrestricted reserves as a percentage of total income	4.8%	5.3%	5.6%	6.4%

Risk management and internal control

In order to implement Plan 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 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.

Foreign exchange risk:

Plan International systems are denominated in US dollars while most income is received in Euro. A sudden strengthening of the US dollar against the Euro could have a significant adverse effect on Plan International Ireland's ability to deliver its planned programme of work.

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.

DIRECTORS' AND TRUSTEES' REPORT - continued

Risk management and internal control - continued

Liquidity risk - continued

Key risks within Plan International Ireland are reviewed by senior management and the directors on a quarterly basis. 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. The quarterly movement of each risk listed in the Risk Register is also analysed.

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

1 Failure of fundraising and regular giving to generate sufficient unrestricted funds to provide match for Programme growth.

Mitigating strategies

- Annual operating budget targets approved by the board, including four year high level strategic targets.
- Rolling 18-month forecasts reviewed by management on a monthly basis and reviewed by the board and Finance Committee on a quarterly basis.
- Annual budget targets are stress-tested to ensure income portfolio risk stays within pre-defined boundaries.
- Continuous investment and testing of fundraising activities and products to ensure long-term pipeline of unrestricted income.
- Monthly review of fundraising return on investment by management, which informs future fundraising activities.
- Review of programme proposals to ensure that the organisation can afford to take on new grants of scale.

2 Sponsorship programmes fail to delivered impact.

Mitigating strategies

- As part of the re-engineering of sponsorship by Plan International, ten commitments have been introduced to ensure that sponsors and sponsored children, their families, and communities' expectations in relation to communications, inclusion, and participation are met and effectively demonstrated.
- Realignment of sponsorship and grant-funded programme activities where possible.
- Digitalisation of sponsorship communications to reduce operational costs.

3 Lack of capacity to implement donor funded projects and/or to comply with terms and conditions of the grant.

Mitigating strategies

- Capacity building for Plan International Ireland and its partners is carried out to develop the skills and knowledge needed to address these risks.
- Grants and compliance departments in Plan Country Offices maintain close technical support and mentoring of local partners to ensure timely and quality reporting.
- In 2016, Plan International finalised a suite of Grant and Fund Management Procedures which give clear direction on management of grant funding processes, in line with best practice.
- New Programme Quality Policy and Processes were finalised in June 2016 as federation-wide PCM approaches. Plan International Ireland has a Manual of Procedures in place to guide programme implementation.
- Plan International Ireland has dedicated Desk Officers with a geographical and technical focus, Programme Support Officers for humanitarian funds, and a Finance team, all of whom monitor and support compliance with donor requirements.

4 Fraud concerning Plan International Ireland funds at NO or CO level.

Mitigating strategies

- Plan International has strong financial controls in place throughout the programme implementation cycle, including sophisticated financial systems, whistleblowing, anti-fraud and anti-corruption policies.
- Regular visits to local partners are conducted by Plan Country Office financial teams to assess and to review the quality and accuracy of their records and internal control systems.
- Our zero-tolerance approach to fraud throughout the organisation is evidenced by the creation of our global Counter Fraud Unit.
- All suspected cases of fraud are investigated and reported to donors, and internally reported to both the Finance Committee and Chair of the Board.

DIRECTORS' AND TRUSTEES' REPORT - continued

Risk management and internal control - continued

Liquidity risk - continued

5 Security and welfare issues for Plan International Ireland personnel while working overseas.

Mitigating strategies

- The Head of Programmes in Dublin is responsible for the security of all Plan International Ireland personnel.
- Desk Officers track and monitor security in our priority countries.
- Plan International Ireland has a Security Policy in place, which was updated in July 2016.
- All staff receive a security briefing at induction and upon arrival in country programmes.
- All staff working in very unsecure locations receive HEAT training prior to travel to overseas programmes.
- Plan International Ireland adheres to the Irish Aid Guidelines for NGO Professional Safety and Security Risk Management.
- Plan International has Regional Security Advisors in place to support Security Focal Persons in assessing, monitoring and responding to security issues in each Country Office.
- Plan International Ireland personnel must adhere to the security management plan in place in each Plan Country Office.

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

Plan International federation

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

Plan International has a Global Risk Management Strategy which covers the period from 2014 to 2016. The Risk Management Strategy supports Plan International's mission, vision and strategy by providing:

- A framework for control, enabling risk to be managed in a consistent manner
- Information on the nature and scale of significant threats and opportunities to help inform decision making, improve resource allocation and reduce exposure to unexpected or surprise events that damage the organisation
- Improved credibility with key stakeholders through the ability to demonstrate that Plan International understands the risks associated with its activities and has effective systems in place to manage and respond to risks as they arise
- Assurance that control systems are in place to protect the key assets of the organisation, namely its staff, brand, reputation, financial and physical resources.

Movement towards strategic objectives in the year ended 30 June 2016

FY16 was the last year of our four year strategy which was launched in 2012. Details of our five main strategic objectives, and our work in those areas, are detailed below. For further information on our activities and impact through FY16 please see pages 10 to 27.

1 Support the delivery of high quality, child centred development and humanitarian assistance programmes overseas.

In the year ended 30 June 2016 Plan International Ireland responded to 12 emergencies in 14 countries; with the assistance of Irish Aid, provided education and protection to over 140,000 children in West Africa and the Central African Republic; established nearly 500 new VSLAs which targeted over 10,000 people; trained over 15,000 people in Cameroon on emergency hygiene; distributed nearly 40,000 shelter kits and jerry cans in Nepal; and supported over 6,000 sponsored children.

DIRECTORS' AND TRUSTEES' REPORT - continued

Movement towards strategic objectives in the year ended 30 June 2016 - continued

2 Diversify and grow income

- a Plan Ireland will grow its annual income from €7.5m to €12m over the four year period, through a combination of organic growth and revenue from new sources.**

The organisation's total income in the year ended 30 June 2016 amounted to €15.161m. This represents an increase of 16% from income levels in the previous year and over €3m of an increase on the budget target of €12m.

Over €8m of Plan Ireland's incoming resources were for emergency response throughout the year. These incoming resources, by their nature are volatile and unpredictable, and may be difficult to replicate as they are driven by emergencies and require the presence of Plan International in those areas affected by disasters. Given this, the income targets for the year ended 30 June 2017 are budgeted at €14m as set out in our new four year strategy to 2020.

- b Diversify Plan International Ireland's income streams and ensure a more sustainable income base. Focus on retention of existing donors.**

The Fundraising function established in January 2013 is now fully embedded and operational in Plan Ireland. Fundraising has begun a number of new initiatives including annual treks to raise unrestricted income.

Plan International Ireland's income base in the year ended 30 June 2016 is comprised of 81% grants, 14% committed giving (including tax refunds), and 5% fundraising which includes appeals, legacies, corporates, trusts and foundations, and trade unions.

3 Increase awareness of Plan International and support for its work among the Irish public

In the year ended 30 June 2016 our development education team directly engaged with over 1,300 students, and interacted with almost 605 individuals through training, public engagement and events.

4 Develop a greater depth of skills and knowledge in Plan International with a specific focus on leadership, management and technical skills.

As in previous years, 3% of payroll was budgeted for training and development. In the year ended 30 June 2016 staff took part in a diverse range of training including risk management, security and safety, languages, HR, donor compliance, and computer skills.

5 Improve management systems and processes

A new eighteen month project to upgrade our existing CRM system began in late 2015. One of the key objectives of this project is to move the system to the cloud, increase usability and flexibility, and ensure that our systems continue to keep pace with the continuous changing environments we work within. At a global level, our Systems Integration Project was completed in December 2015, with all Country Offices now live with our SAP finance system.

Focus for the financial year ended 30 June 2017

Strategy 2020

Work on our new four year strategy to 2020 began in June 2015, and the final document was approved by the board in September 2016.

The foundation of our new strategy lies within the Sustainable Development Goals (SDGs) which were signed in 2015, and will come to define both the challenges and opportunities to tackle poverty over the next 15 years. Of particular relevance to Plan International:

Goal 1: No poverty – End poverty in all its forms everywhere;

Goal 4: Quality education – Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all;

Goal 5: Gender equality – Achieve gender equality and empower all women and girls;

Goal 10: Reduce inequalities – Reduce inequality within and among countries;

Goal 11: Sustainable cities and communities – Make cities and human settlements inclusive, safe, resilient and sustainable;

The environment in which Plan International is operating in is changing like never before. Macro trends like rising inequality, the youth bulge and associated employment challenges, technological change, urbanisation, and climate change are shaping the contexts we are working in, and underline the complexity of development.

DIRECTORS' AND TRUSTEES' REPORT - continued

Focus for the financial year ended 30 June 2017 - continued

Strategy 2020 - continued

Our strategy also reacts to the demands of donors for a heightened focus on results to demonstrate the effectiveness of aid. Accountability and transparency remain critical issues. We will therefore focus our programmatic work on areas where we feel we can add most value for children and their communities by ensuring programme quality and long-term impact. While we will maintain a focus on West Africa, our work will be increasingly driven by thematic imperatives rather than geographic boundaries.

Our strategy calls on us to leverage our global experience and expertise to influence others to act. We will strengthen our voice to influence the policies and practices of local and national governments, partners and other organisations, and encourage more supporters to join our campaigns. Greater public engagement will be central to the achievement of this strategy and our increased focus on girls and marginalised children will serve to distinguish Plan in a crowded not-for-profit sector.

A third critical influence that is likely to shape our future is resources and the funding environment. In order to grow our resources we will need to develop and grow repeatable, sustainable unrestricted funding and leverage this valuable resource to raise higher levels of institutional funding. This will have to be done in a difficult and changing environment, with public trust at an all-time low and many European governments reducing their aid budgets.

Finally, it is important to recognise that many of the current external trends have a bearing on the role and relevance of international NGOs. Growing instability and fragility within our working environment, and the increasingly complex causes of poverty require organisations to collaborate even more, providing complementary skills and resources. We will, as a result, continue to develop strategic partnerships with other organisations, civil society, and the private sector.

It is also important to understand our strategy within the broader context of our work as a National Organisation within the Plan federation. Our strategy has been developed in parallel with Plan's global strategy which is expected to be approved in November 2016. We are fully committed to contributing to the vision and purpose of Plan International, hence our own strategy will put children's rights and equality for girls at the core of the change we want to see.

Vision and purpose

Our new strategy has been created around a new global vision:

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

To achieve this, our strategy to 2020 has one global 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.

Within Plan International Ireland we have set out four strategic priorities:

1. *Invest in Programme Quality* – to ensure the delivery of high quality programmes and to be able to demonstrate impact, we need to focus our work on areas where we can add most value to the wider federation.
2. *Strengthen Our Voice* – leverage the evidence and experience Plan has gained over the past 80 years to advocate in Ireland and internationally on issues that have a disproportionate impact on girls and marginalised children.
3. *Grow Our Resources* – invest in our people and our systems to enable us to deliver on our ambitions. To increase our impact and influence, our aim is to grow our income to €18m by 2020.
4. *Build Strategic Alliances* – a key part of this priority will be engaging with networks and consortia to achieve shared objectives in line with our vision.

DIRECTORS' AND TRUSTEES' REPORT - continued

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 that give a true and fair view of the company's assets, liabilities and financial position, as at the end of the financial year and of 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 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.

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, 126 Lower Baggot Street, Dublin 2.

Staff and volunteers

Plan International Ireland is dependent on a network of volunteers for many of its fundraising and sponsorship activities.

The directors acknowledge with gratitude the work of its staff and that of its volunteers in 2016. The major achievements during the year are due to the dedication and belief of all of these people.

Memberships

Plan International Ireland is a member of the following groups:

- Dóchas
- Gender Based Violence (GBV) Consortium
- Irish Development Education Association (IDEA)
- The Wheel
- Comhlámh
- Dublin Chamber of Commerce

DIRECTORS' AND TRUSTEES' REPORT - continued

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
- Dóchas Code of Conduct on Images and Messaging
- ICTR Statement of Guiding Principles for Fundraising
- The Lobbying Act 2015

Lobbying and Political contributions

There were no political contributions in the year ended 30 June 2016, and as a result no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, Plan International Ireland now records all lobbying activity and communications with Designated Public Officials (DPOs). We have made all returns and submissions required by the Act.

Health and safety

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

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

Results

The results for the year are set out in the Statement of Financial Activities on page 48.

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 2016.

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

On behalf of the board

Brian Lehane

Conor Faughnan

19 October 2016

Independent auditors' report to the members of Plan Ireland Charitable Assistance (a company limited by guarantee)

Report on the financial statements

Our opinion

In our opinion, Plan Ireland Charitable Assistance's financial statements (the "financial statements"):

- give a true and fair view of the company's assets, liabilities and financial position as at 30 June 2016 and of its net expenditure and cash flows for the year then ended;
 - have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland; and
 - have been properly prepared in accordance with the requirements of the Companies Act 2014.
-

What we have audited

The financial statements comprise:

- the statement of financial activities for the year ended 30 June 2016;
- the balance sheet as at 30 June 2016;
- the cash flow statement for the year then ended;
- the statement of changes in funds for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

In applying the financial reporting framework, the directors have made a number of subjective judgements, for example in respect of significant accounting estimates. In making such estimates, they have made assumptions and considered future events.

Matters on which we are required to report by the Companies Act 2014

- 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.
- In our opinion the information given in the Directors' Report is consistent with the financial statements.

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Chartered Accountants

Independent auditors' report to the members of Plan Ireland Charitable Assistance (a company limited by guarantee) - continued

Matter on which we are required to report by exception

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.

Responsibilities for the financial statements and the audit

Our responsibilities and those of the directors

As explained more fully in the Directors' Responsibilities Statement set out on page 43, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

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.

What an audit of financial statements involves

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland). An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the directors; and
- the overall presentation of the financial statements.

We primarily focus our work in these areas by assessing the directors' judgements against available evidence, forming our own judgements, and evaluating the disclosures in the financial statements.

We test and examine information, using sampling and other auditing techniques, to the extent we consider necessary to provide a reasonable basis for us to draw conclusions. We obtain audit evidence through testing the effectiveness of controls, substantive procedures or a combination of both.



Independent auditors' report to the members of Plan Ireland Charitable Assistance (a company limited by guarantee) - continued

In addition, we read all the financial and non-financial information in the Annual Report and Financial Statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Gareth Hynes
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin**

19 October 2016

STATEMENT OF FINANCIAL ACTIVITIES
Year Ended 30 June 2016

	Unrestricted funds €	Restricted funds €	Total 2016 €	Unrestricted funds €	Restricted funds €	Total 2015 €
Income and endowments from:						
Donations and legacies	2,389,023	418,375	2,807,398	2,377,198	443,926	2,821,124
<i>Charitable activities:</i>						
- grants from governments and other co-funders	346,160	10,609,353	10,955,513	360,641	7,994,934	8,355,575
- donated commodities	-	1,393,381	1,393,381	-	1,865,297	1,865,297
Investments	5,053	-	5,053	8,646	-	8,646
Total income	2,740,236	12,421,109	15,161,345	2,746,485	10,304,157	13,050,642
Expenditure on:						
Charitable activities	1,769,140	12,765,558	14,534,697	1,712,970	9,777,784	11,490,754
Raising funds	845,465	22,896	868,361	803,828	21,621	825,449
Total expenditure	2,614,605	12,788,454	15,403,058	2,516,798	9,799,405	12,316,203
Net income/(expenditure)	125,631	(367,345)	(241,713)	229,687	504,752	734,439
Transfers between funds	(81,562)	81,562	-	(226,614)	226,614	-
Net movement in funds	44,070	(285,783)	(241,713)	3,073	731,366	734,439
Reconciliation of funds:						
Total funds brought forward	690,206	1,364,879	2,055,085	687,133	633,513	1,320,646
Total funds carried forward	734,276	1,079,096	1,813,372	690,206	1,364,879	2,055,085

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.

These are the first financial statements prepared under the *Financial Reporting Standard 102 and Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP)*. The 2015 comparative numbers have been restated to conform with the new frameworks.

Plan Ireland Charitable Assistance
(A company limited by guarantee)

BALANCE SHEET
As at 30 June 2016

	Notes	2016 €	2015 €
Fixed assets			
Tangible assets	8	<u>29,485</u>	<u>29,605</u>
Current assets			
Debtors	9	343,544	667,589
Cash at bank and in hand	13	<u>1,623,281</u>	<u>1,589,281</u>
Creditors: amounts falling due within one year	10	<u>(182,939)</u>	<u>(231,390)</u>
Net current assets		<u>1,783,886</u>	<u>2,025,480</u>
Total assets less current liabilities		<u>1,813,371</u>	<u>2,055,085</u>
The funds of the charity:			
Restricted funds	11	1,079,096	1,364,879
Unrestricted funds		<u>734,275</u>	<u>690,206</u>
Total charity funds		<u>1,813,371</u>	<u>2,055,085</u>

On behalf of the board

Brian Lehane

Conor Faughnan

CASHFLOW STATEMENT
Year Ended 30 June 2016

	Note	2016 €	2015 €
Cash flows from operating activities			
Net cash inflow from operating activities	12	47,793	193,824
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(18,846)	(21,566)
Returns on investments and servicing of finance		5,053	8,646
Net cash (used in) investing activities		(13,793)	(12,920)
Change in cash and cash equivalents in reporting period		34,000	180,904
Cash and cash equivalents at the beginning of the reporting period		1,589,281	1,408,377
Cash and cash equivalents at the end of the reporting period		1,623,281	1,589,281

STATEMENT OF CHANGES IN FUNDS
Year Ended 30 June 2016

	Unrestricted funds €	Restricted funds €	Total €
Balance at 1 July 2015	690,206	1,364,879	2,055,085
Net income/(expenditure)	44,069	(285,783)	(241,714)
Balance at 30 June 2016	734,275	1,079,096	1,813,371
Balance at 1 July 2014	687,133	633,513	1,320,646
Net income	3,037	731,366	734,439
Balance at 30 June 2015	690,206	1,364,879	2,055,085

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.

The address of its registered office is 126 Lower Baggot Street, Dublin 2.

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) (effective 1 January 2015) - (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 company has adopted FRS 102 and Charities SORP FRS 102 for the first time in these entity financial statements.

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2014.

Plan Ireland Charitable Assistance meets the definition of a public benefit entity under FRS 102. In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required.

(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) are 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.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Summary of significant accounting policies - continued

(b) Income - continued

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Summary of significant accounting policies - continued

(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.

(g) Financial instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

(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 - continued

3 Summary of significant accounting policies - continued

(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%.

(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 trustees make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

(i) Valuation of non-exchange transactions

The financial statements include a number of non-exchange transactions where Plan Ireland Charitable Assistance have benefited from the donation of time and other goods and services from various donors.

Such transactions are included in the financial statements at their estimated value. As there is some judgement required in estimating the value of such non-cash donations, this is considered to be a key estimate.

NOTES TO THE FINANCIAL STATEMENTS - continued

5 Incoming resources	Unrestricted funds €	Restricted funds €	Total 2016 €	Total 2015 €
(a) Income from donations and legacies				
Committed giving	1,707,452	13,671	1,721,123	1,756,211
Refund from Revenue Commissioners	376,293	-	376,293	374,350
Legacy income	-	-	-	9,000
Public appeals and other donations	128,804	91,134	219,938	357,560
Trek income	145,411	-	145,411	96,653
Corporates, major donors, and trusts	31,063	313,570	344,633	227,350
Total	2,389,023	418,375	2,807,398	2,821,124
Number of sponsored children			6,120	6,374
Because I am a Girl Members			1,976	1,778
(b) Income from charitable activities – grants from governments and other co-funders				
Irish government grants	159,981	2,887,950	3,047,931	4,369,653
European Union development grants	67,693	1,287,944	1,355,637	775,345
ECHO humanitarian grants	87,297	2,016,244	2,103,541	329,595
Human Dignity Foundation	16,883	241,189	258,072	47,187
KfW	-	1,113,242	1,113,242	1,435,422
Mercy Malaysia	-	483,932	483,932	-
UN agencies	14,305	2,578,853	2,593,158	1,398,373
Total	346,159	10,609,354	10,955,513	8,355,575
(c) Income from charitable activities – donated commodities				
Donor	Commodity Received	Country	Total 2016 €	Total 2015 €
Irish Aid	Non-food items	Cameroon	-	1,033,669
Irish Aid	Non-food items	Nepal	-	511,402
Irish Aid	Non-food items	Uganda	222,653	-
Irish Aid	Non-food items	Central African Republic	187,144	-
Irish Aid	Non-food items	South Sudan	473,002	-
UNICEF	Non-food items	Guinea	-	282,726
UNICEF	Non-food items	Myanmar	80,538	-
WFP	Foodstuffs	Mali	412,335	-
Other	Equipment	Niger	10,000	37,500
Other	Sports equipment	Togo	7,709	-
Total			1,393,381	1,865,297

In 2016 and 2015 all donated commodities were restricted.

NOTES TO THE FINANCIAL STATEMENTS - continued

6 Charitable activities	Unrestricted funds €	Restricted funds €	Total 2016 €	Total 2015 €
Direct to the field	1,115,958	12,418,212	13,534,170	10,530,217
Staff costs	278,350	218,028	496,378	457,712
Development Education	17,146	15,134	32,280	23,094
Programme management	68,944	81,969	150,913	171,579
Support cost allocation	288,742	32,215	320,957	308,152
Total	1,769,140	12,765,558	14,534,698	11,490,754

7 Raising funds	Unrestricted funds €	Restricted funds €	Total 2016 €	Total 2015 €
Marketing and advertising	264,844	4,722	269,566	314,090
Fundraising	72,602	1,691	74,293	100,541
Treks and challenges	94,127	616	94,743	47,305
Staff costs	271,676	-	271,676	211,737
Support cost allocation	142,216	15,867	158,083	151,776
Total	845,465	22,896	868,361	825,449

8 Support costs	Charitable activities €	Fund raising €	Total 2016 €	Total 2015 €
Finance and ICT	126,600	62,355	188,955	174,055
Premises costs	39,122	19,269	58,391	59,850
Communications	40,300	19,850	60,150	56,429
General management and governance	114,935	56,609	171,544	169,594
Total	320,957	158,083	479,040	459,928

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.

9 Other information	Total 2016 €	Total 2015 €
The net income for the year is stated after charging/(crediting) the following items:		
Depreciation	18,966	20,577
Audit of entity financial statements	15,277	15,277
Interest receivable	(5,053)	(8,646)

Auditors remuneration (including expenses) relate to the audit of the entity's financial statements only.

NOTES TO THE FINANCIAL STATEMENTS - continued

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

	Total 2016 €	Total 2015 €
(a) Staff costs		
Staff costs were as follows:		
Wages and salaries	945,170	847,642
Social insurance costs	103,158	88,751
Other retirement benefit costs	22,003	18,989
Total	1,070,331	955,382
(b) Staff numbers	2016 Number	2015 Number
The average number of employees during the financial year was as follows:		
Employees	23	20
(c) Salary range		
Salary banding for all employees earning over €60,000		
€60,000 to €70,000	2	-
€70,001 to €80,000	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 Remuneration Committee. The CEO salary is €79,800 (2015: €79,800).

Directors/trustees

Trustees received no remuneration (2015: €Nil) or expenses (2015:€Nil) during the reporting period. There were no loans advanced to directors/trustees during the year and no loans outstanding at 30 June 2016.

Key management compensation

Key management are defined as the management team. The compensation paid or payable to key management for employee services is shown below:

	2016 €	2015 €
Salaries and other short-term benefits		
Post-employment benefits		

NOTES TO THE FINANCIAL STATEMENTS - continued

12 Fixed assets	Website and software €	Computer equipment €	Fixtures and fittings €	Total €
Cost				
At beginning of year	61,551	59,645	10,279	131,475
Additions in year	10,160	8,686	-	18,846
At end of year	71,711	68,331	10,279	150,321
Depreciation				
At beginning of year	45,329	46,378	10,163	101,870
Depreciation charge for year	8,558	10,292	116	18,966
At end of year	53,887	56,670	10,279	120,836
Net book value				
At June 30, 2016	17,824	11,661	-	29,485
At June 30, 2015	16,222	13,267	116	29,605
Cost				
At beginning of year	44,700	54,930	10,279	109,909
Additions in year	16,851	4,715	-	21,566
At end of year	61,551	59,645	10,279	131,475
Depreciation				
At beginning of year	(36,547)	(35,368)	(9,378)	81,293
Depreciation charge for year	(8,782)	(11,010)	(785)	20,577
At end of year	(45,329)	(46,378)	(10,163)	(101,870)
Net book value				
At June 30, 2015	16,222	13,267	116	29,605
At June 30, 2014	8,153	19,562	901	28,616

13 Debtors	Total 2016 €	Total 2015 €
Accrued income	814	649,775
Prepayments	19,311	14,681
Other debtors	2,727	3,133
Amounts due from Plan International	320,692	-
Total	343,544	667,589

All amounts included within debtors and fall due within one year. The amounts due from Plan International comprise operational expenses paid on their behalf. The receivable balance is unsecured, interest-free and repayable on demand.

NOTES TO THE FINANCIAL STATEMENTS - continued

14 Creditors: amounts falling due within one year	Total 2016 €	Total 2015 €
Trade creditors	35,321	61,121
Tax and social insurance	30,732	26,028
Accruals	32,191	49,418
Other creditors	8,742	8,663
Deferred income	75,953	86,160
Total	182,939	231,390

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.

15 Restricted funds	Opening restricted funds €	Restricted income €	Restricted expenditure €	Transfer between funds €	Closing restricted funds €
Irish Aid	626,921	2,887,950	2,940,549	2,651	576,973
European Union	516,736	1,287,943	1,631,328	23,649	197,000
ECHO	-	2,016,244	1,978,382	(31,221)	6,641
Institutional grants	7,636	4,417,216	4,433,013	15,000	6,839
Other donations	213,586	418,375	378,771	38,453	291,643
Donated commodities	-	1,393,381	1,426,411	33,030	-
	1,364,879	12,421,109	12,788,454	81,562	1,079,096

16 Net cashflow from operating activities	2016 €	2015 €
Net (expenditure)/income for the reporting period	(241,714)	734,439
Adjustments for:		
Depreciation charge	18,966	20,577
Investment income	(5,053)	(8,646)
Decrease/(increase) in debtors	324,045	(554,235)
(Decrease)/income in creditors	(48,451)	1,689
Net cash inflow from operating activities	47,793	193,824

17 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 2016 represents contributions payable to the fund and this amounted to €22,003 (2015: €18,989). The fund was in credit of €449 as at 30 June 2016 (2015: €2,886).

NOTES TO THE FINANCIAL STATEMENTS - continued

18 Related party transactions

The accompanying statements of activities include allocated interest income from Plan International of €1,667 for year ended 30 June 2016 (2015: €3,785).

19 Transition to FRS102

This is the first year that the company has presented its results under FRS 102. The last financial statements under Irish GAAP were for the year ended 30 June 2015. The date of Transition to FRS 102 was 1 July 2014. There were no measurement adjustments arising from the company's transition to FRS 102 at 1 July 2014 or at the comparative date 30 June 2015. Therefore, the net income for the financial year ended 30 June 2015 and the total equity as at 1 July 2015 and 30 June 2015 remains consistent under FRS 102 with that previously reported under Irish GAAP.

20 Approval of financial statements

The financial statements were approved by the board of directors on 19 October 2016.

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