



Until we are all equal



Annual Report 2023

Annual Report and Financial Statements
for the Financial Year Ended 30 June 2023



Caprion



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Our Story

Founded in the trauma of the Spanish Civil War in 1937, Plan International is one of the world's oldest and largest international development organisations. By working in partnership with thousands of communities and millions of people, Plan International is fighting to end poverty in developing countries in Africa, Asia and the Americas.

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

Last year, Plan International partnered with 31,865 organisations in 83 countries, reaching 27.7 million girls and 24.5 million boys through our work. Our ambition is simple but powerful: to improve lives of children and to help create a world where we are all equal.

Our Purpose

- We strive for a just world that advances children's rights and equality for girls.
- Empower children, young people and communities to make vital changes that tackle the root causes of discrimination against girls, exclusion and vulnerability.
- Drive change in practice and policy at local, national and global levels through our reach, experience and knowledge of the realities children face.
- Work with the children and communities to prepare for and respond to crises and to overcome adversity.
- Support the safe and successful progression of children from birth.

Haiti is facing an unprecedented political and humanitarian crisis, with children today growing up amidst widespread hunger, gang violence, human rights violations and school closures, putting them at risk of dropping out of school.

Photo: Plan International



Our Focus



Education



Child protection



Participating
as citizens



Responding to core
humanitarian needs

Our Core Values



We strive for
lasting impact



We are open and
accountable



We work well together



We are inclusive and
empowering



2023 at a Glance

Global Impact



1.3 million

Children sponsored by supporters



**Active
in 78
countries**



81
Disaster
Responses

27.7 million
Girls reached



24.5 million
Boys reached



Worked with
56,936
communities



Partnered with
31,865
organisations

Impact from Ireland



4,255 sponsored children

Top five country offices where sponsored children live

Burkina Faso: 284
Nepal: 265
Rwanda: 164
Guinea 149
Ghana: 144



10

Emergencies
responded to

53,335

Children benefitted
from education
programmes



164,362

Children received
education in
an emergency



Message from the Chair



I am often struck by the realities I come across through my work with Plan International Ireland and a recently-released figure will stick with me for a long time. Experts estimate that it will take another 131 years to achieve gender equality.

It can be disheartening to think that I may not witness gender equality in my lifetime. In fact, five more generations of girls will face an unequal world. With progress on equality stalled and some gains having been lost, or even reversed, in certain parts of the world, it may take even longer.

Rather than remain downbeat, I choose to be optimistic, however, and to believe that we as a society can act to beat the clock. Plan International Ireland is leading the way.

As I reflect on our financial year 2023, my first as Chair, I contemplate the challenges we, at Plan International Ireland, face to support, educate and empower all children, but especially the 630 million adolescent girls worldwide for whom gender equality remains out of reach. But in doing so, I am encouraged by the breadth of the work and achievements outlined in the following pages. I am proud to be tasked to play a key role in the stewardship of such a worthwhile and inspiring organisation.

I had the privilege of representing Plan International Ireland at Plan International's Members' Assembly in Brussels in June 2023, along with my Vice Chair Brigid Smyth. It provided a wonderful opportunity to meet with colleagues from our wider federation and share our individual experiences, perspectives and objectives and discuss how we can help and support one another in our aims.

I was particularly glad to see this Members' Assembly be the first to host a youth delegation, to include the voices and perspectives of youth at the highest level of decision-making in Plan International. I am heartened that a youth delegation is to be given permanent voting representation going forward. I strongly believe it will enrich our organisation. At the same time it demonstrates the commitment of Plan in promoting leadership of girls and youth, something I believe we here in Ireland have led the way on, notably by appointing Mairéad Butler, one of our Youth Advisory Panel members, as a full member of our board of directors during the year.

On a programme level, in my time as a Board member of Plan I have had the opportunity to observe the great female-empowering work being undertaken by our projects first-hand on a field trip to Egypt. The projects we visited had a particular focus on education and employment opportunities for girls and young women. The enthusiasm and determination of the young programme participants we met was truly inspiring and encouraging.

Notwithstanding the good work that has been done to date, as I outlined at the beginning, we cannot rest on our laurels. A wide-range of challenges, from lack of sexual and reproductive health rights, to inequality and exclusion, to gender-based violence still prevail. We must continue in our efforts to combat these challenges, and to support and empower young women and girls to use their voices to raise awareness, influence change and engage with those in positions of power to end restrictive social norms and discriminatory laws and practices.

We at Plan International Ireland believe in the power of determined optimism and activism in the fight for everyone's rights. We will not stop in our efforts to close the gender gap as quickly as possible, and to work to beat the clock until every child is treated equally.

I would like to take this opportunity to thank the members of the board and all of Plan International Ireland's staff, in particular our dedicated CEO Paul O'Brien, for their commitment and tireless efforts to create a fairer and more equal world. Together we will continue to work to "beat the clock on gender equality – until we are all equal".

Thank you.



Aoife Kelly-Desmond, Chair

Message from the CEO



I am both proud and delighted to present our annual report for the financial year 2023.

I am proud because we have persevered through yet another challenging year, while simultaneously achieving much in the successful implementation and record reach of our programmes. Our small team has delivered both humanitarian and development assistance to the most vulnerable people in some of the poorest contexts of the world.

We have now completed the second year of Plan International Ireland's Strategy: Lean, Lead, Decide, Survive and Thrive, and I am happy to report that we are on target to deliver key objectives. Over 768,000 programme participants have received important and vital assistance through our efforts so far.

Sadly, despite these achievements, the need for our work is increasing and not diminishing, as evidenced by the growing humanitarian crisis brought about by the most recent conflict in the Middle East. The ongoing war in Ukraine and growing number of insurgencies, which have led to instability, in parts of Africa - Niger and Gabon are the latest West and Central African states to succumb to a military coup in the past year, after Mali in 2020 and 2021 and two coups in Burkina Faso in 2022 - combined with continued drought and famine, natural disasters and the increasing cost of energy and fuel, have presented more challenges than ever.

At Plan International Ireland we strive for a just world that advances children's rights and equality for girls. We believe in the power and potential of every child, but know this is often suppressed by poverty, violence, exclusion and discrimination. Children, particularly girls, displaced due to conflict or climate, suffer heightened risks of gender-based violence, reduced school attendance and compromised health practices. All of these combine to diminish their prospects of healthy, independent and thriving futures.

As Nobel Prize laureate Malala Yousafzai has said: "one child, one teacher, one book, one pen can change the world." I fully agree with this assertion.

While we have extended our work in humanitarian contexts, access to safe, quality and inclusive education remains our primary function.

Our six-year Irish Aid-funded programmes came to an end in December 2022, having greatly out-performed their targets. The four-year Humanitarian Programme Plan (HPP), helped over 76,000 displaced children and adolescents affected by conflict across Central African Republic, Niger, Cameroon and Jordan. Through HPP, they gained access to quality education within a protective environment during these difficulties. The programme almost doubled its projected reach.

Similarly, with the successful completion of our six-year EQulP (Education: Quality, Inclusive, Participative) programme, we strengthened our position as a key education facilitator, supporting global and local initiatives to enhance education and support for children to stay in and return to school in four countries in West Africa, Burkina Faso, Mali, Guinea and Guinea Bissau.

Following on from the HPP and EQulP programmes, Plan International Ireland secured a new round of funding to implement a new five-year programme in Safe, Quality, Resilient, Inclusion-based Education (SQRIBE) – in Burkina Faso, Mali, Central African Republic, Cameroon, Guinea-Bissau and Guinea.

SQRIBE's focus is aimed at improving learning outcomes primarily for out-of-school children and adolescent girls. Its fundamental goal is to realise these children's rights to access and benefit from a safe, inclusive, gender-transformative quality education, a goal which underpins the humanitarian-development remit of everything we do. SQRIBE is one of four programme streams approved under Irish Aid's Civil Society Partnership.

Along with our partners in the Irish Emergency Alliance (IEA), we also responded to two crises over the past year, namely the continued drought in the Horn of Africa and the devastating earthquake which struck parts of Turkey and Syria in February 2023, by launching and supporting joint public appeals.

Money raised through IEA's Horn of Africa appeal enabled us to further extend an ongoing scheme in Somalia – where I witnessed first hand the work of our country office on a site visit. The funding helped us ensure more households were able to meet their basic needs after five consecutive failed rainy seasons.

Funds from our Turkey/Syria Earthquake appeal, meanwhile, enabled us to deliver essential food parcels and hygiene kits to many displaced and traumatised people.

As this report reveals, the financial year 2023 has been a successful one for Plan International Ireland on the income front also, with a total income for the year to June 30 of just over €17 million.

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

Thank you.

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

Paul O'Brien, CEO

Plan International Ireland

Core Values

As part of the process to develop Plan International's strategy, we in Ireland have developed additional values which deepen the Global values and guide our decision-making.



We prioritise work in countries with very high levels of poverty, vulnerability and marginalisation.

We specifically target the poorest, most vulnerable and most marginalised people in the countries, programmes and areas where we work. We prioritise our support for these people.



We take full responsibility for the human and financial resources entrusted to us.

We manage these resources as efficiently and effectively as we can at all times to maximise the impact of our work.



We respect the primacy of the humanitarian imperative to save lives.

We identify ourselves as an organisation that empowers people in both emergency and long-term development contexts.



We value the dignity and uniqueness of each individual. We respect different cultures. We work to challenge power imbalances at all levels of society and to fully protect children and vulnerable adults from abuse.

We maintain fully respectful relationships at all times with all of our colleagues and partners, and with all of those whom we work on behalf of and support.

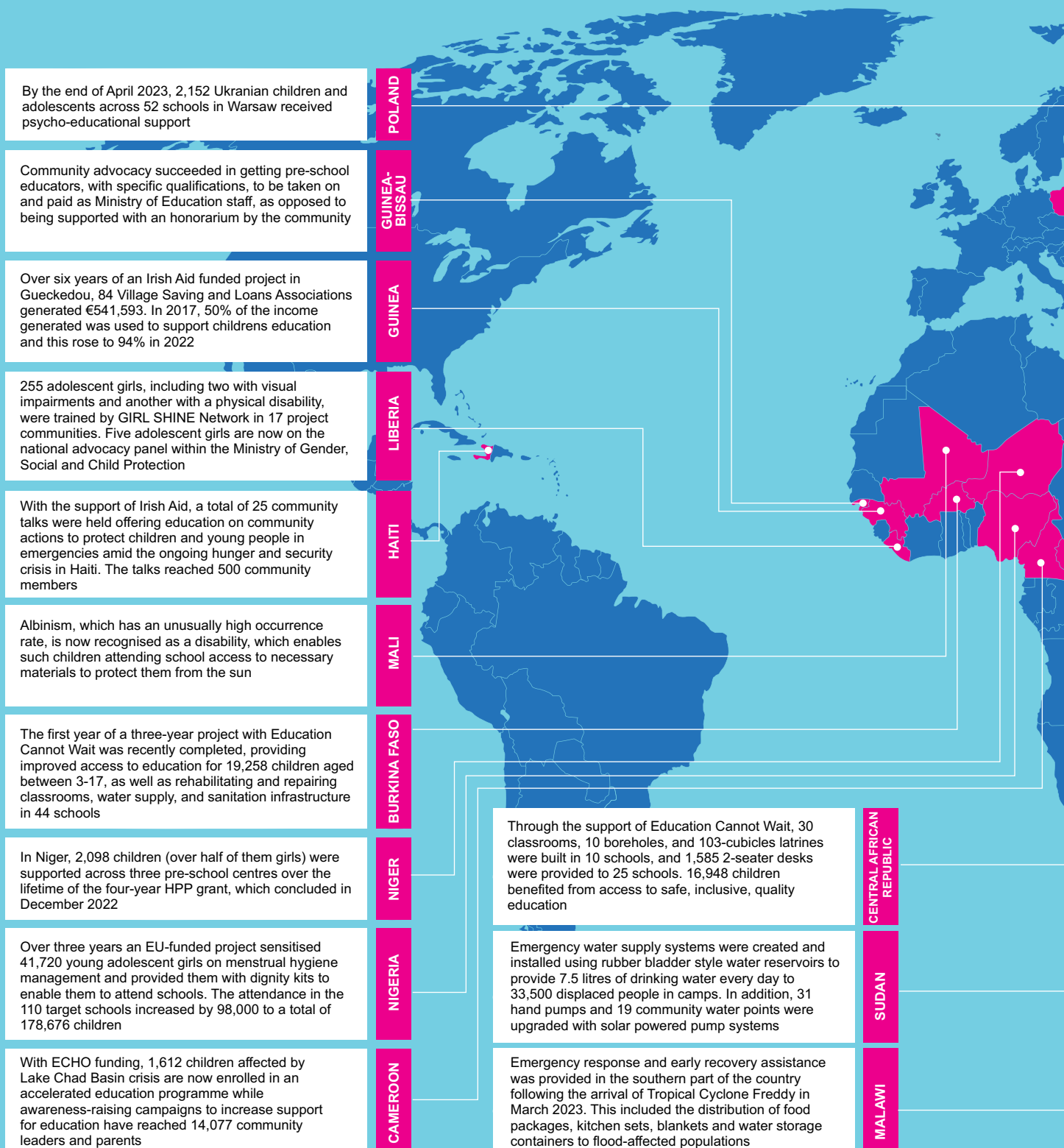
We prioritise and support local leadership and decision-making, wherever possible.

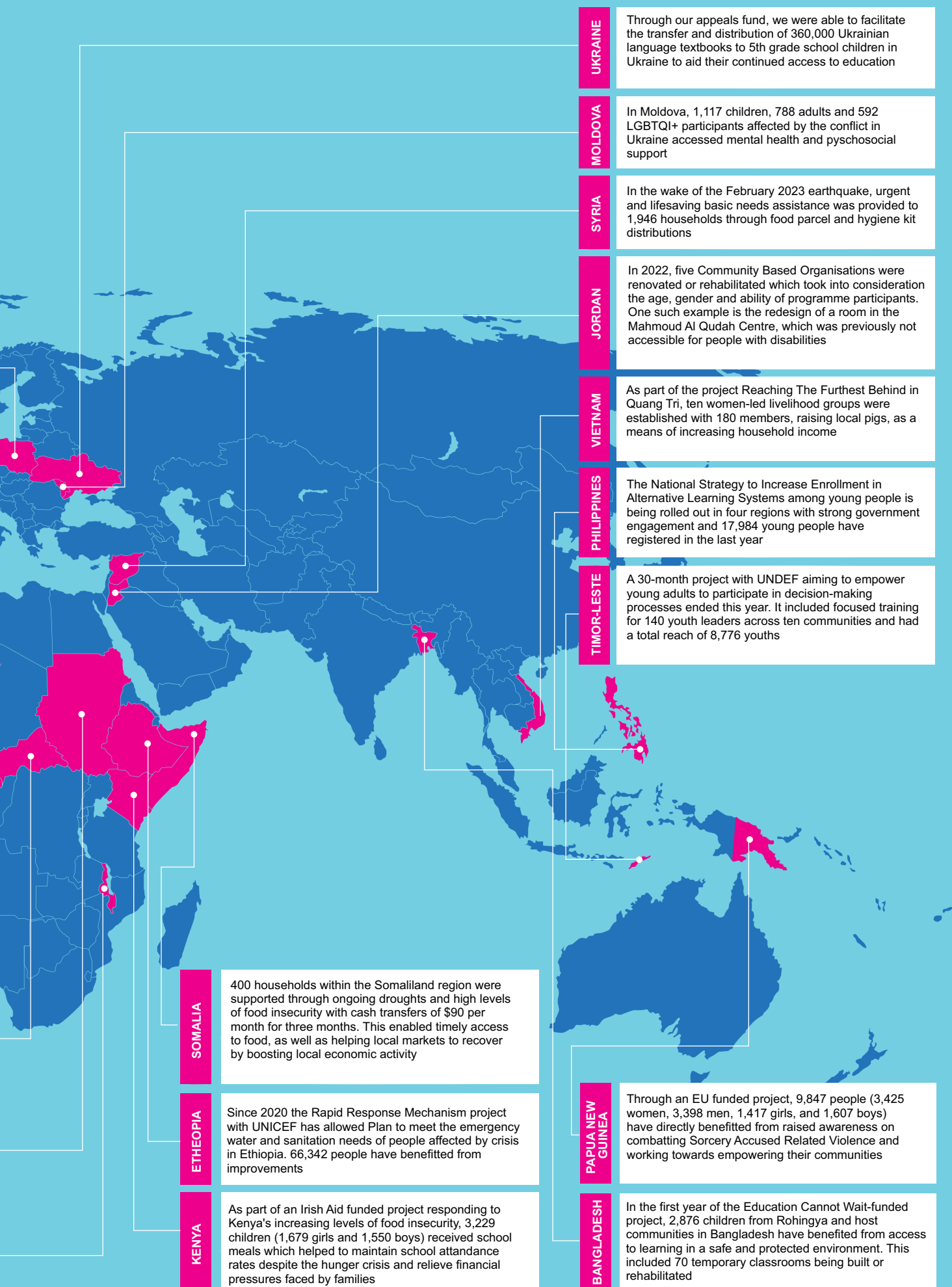


26-year-old Aïchatou is the moderator for the Girls Out Loud platform in Niger, which amplifies the voices of more than 100 girls, aged 14-24, on the issues affecting their lives. Photo by Plan International

Where we work

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





Governance



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

Plan International Ireland is committed to ensuring accountability and transparency with disclosures of all aspects of our charitable work. We have signed up to Charities Institute Ireland's Triple Lock standard, a self-certification process which confirms our commitment to ethical fundraising, transparent reporting and good governance. The Board has taken action to ensure the organisation is fully compliant with the principles outlined in the Charities Regulator Governance Code and last reported its compliance in April 2023.

Plan International Ireland is governed by an independent Board of Directors who all serve in a voluntary capacity. The Board meets six times a year and we held our first face-to-face AGM since 2020 in February 2023.

In June 2023, the Board reviewed our progress in the implementation of our four-year strategic plan (2021 to 2025). While some objectives are off-track, the Board is pleased with the progress made to date. We continue to be aligned to the current Plan International Global Strategy, All Girls Standing Strong. We strive for a just world that advances children's rights and equality for girls.

An external review of the Board was undertaken in late 2019, and a number of recommendations were identified, including succession planning and board dynamics. The next self-audit is due to commence by the end of 2023.

The Board appointed a new Chair and Vice Chair in December 2022, with the outgoing Chair's tenure now complete. Ms Aoife Kelly Desmond was appointed Chair and Ms Brigid Smyth Vice Chair. A full list of Board Directors can be found on page 49.

The Board delegates Plan International Ireland's day-to-day operations to the Chief Executive Officer. The Board's commitment to governance is reflected in the emphasis on transparency, accountability, effectiveness and on value for money in all aspects of Plan International Ireland's work. We are confident that as an organisation we have the ability to manage through this challenging time.

There are four committees of the Board:

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

Plan International Ireland is an active member of Dóchas, an umbrella group for International NGOs in Ireland. As a Dóchas member Plan International Ireland is a signatory to its Code of Conduct on Images and Messages, which offers a set of guiding principles to assist organisations choose content which maintains full respect for human dignity in all their communications.

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

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

Plan International Ireland is one of 20 National Organisations in the Plan International federation, under the umbrella organisation Plan International Inc. (Plan Inc.). Plan Inc. is composed of members who consist of the National Organisations.

The Members' Assembly is the highest decision-making body of Plan Inc. and is responsible for setting high-level strategy, policy and approving the annual budget and financial statements for the organisation.

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

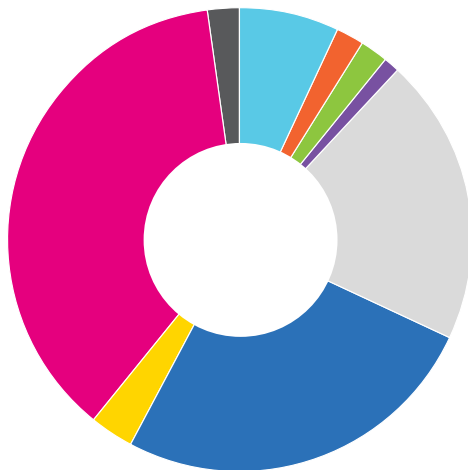
The International Board and the Boards of the National Organisations are accountable for the internal controls within the entities which they govern. Management of the organisations are responsible for maintaining a sound system of internal control, including risk management that supports the achievement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

Plan International is impacted by a number of risks and uncertainties, not all of which are in its control, but which impact on the delivery of its objectives. The impacts of the Ukraine/Russia conflict emerged as a risk in early 2022 and had knock on effects in many of the fragile countries we work in. The Board and Management team continue to monitor and input into new risks as they may arise throughout FY24 and beyond.



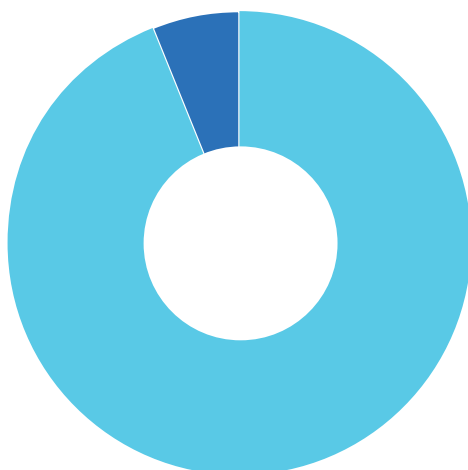
Plan International Ireland

Income and Expenditure



INCOME: €17.0m

- 37% Institutional grants
- 26% Irish Aid
- 20% European Union
- 7% Sponsorship and regular giving
- 3% Irish Embassies
- 2% Tax relief (Revenue Commissioners)
- 2% Public appeals and other donations
- 2% Donations in kind
- 1% Corporates, trusts and major donors



EXPENDITURE: €16.5m

- 94% Charitable activities
- 6% Raising funds



In Mali, the She Leads project is supporting young women like 17-year-old Fatoumata to speak up for their rights and lead change in their communities and beyond. Photo: Plan International

Our Global Strategy and Policy Framework

Our ambition from 2022-2027 is to see all girls standing strong creating global change.

Working together we will create:

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

**WE AIM TO IMPROVE THE LIVES OF 200
MILLION GIRLS IN THE NEXT FIVE YEARS.**

**WHEN GIRLS THRIVE IN A MORE EQUAL
WORLD, WE ARE ALL STRONGER FOR IT**

A photograph of five young girls standing in a dirt path in a village. They are dressed in colorful traditional Indian clothing. One girl holds a blue and white soccer ball, another holds a black book, and a third holds a green and yellow skateboard. They are standing in front of a brick wall and a thatched-roof building.

In the state of Uttar Pradesh, which has one of the highest rates of child marriage in India, one village where Plan works has recently been declared child-marriage free. The girls are busting social norms by playing cricket and skateboarding while others are saving up to pay for their own education instead of being pressurised into getting married before they are ready.

Photo: Plan International

Plan International Ireland

Strategy 2021–2025

GIRLS LEARN, LEAD, DECIDE, SURVIVE & THRIVE

We are part of the Plan International Federation, yet we are an independent entity that is responsible and accountable to deliver our own separate strategy that complements the global strategy.

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

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

LEARN



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

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

LEAD



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

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

DECIDE



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

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

SURVIVE



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

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

THRIVE



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

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

EQulP concludes six successful years



On the successful completion of its six-year EQulP programme, Plan International strengthened its position as a key education actor supporting global and local initiatives to enhance education programming and support for children to stay in, return to and complete education in West Africa.

Funded by Irish Aid since 2017 the EQulP II Programme (Education: Quality, Inclusive, Participative) recorded considerable achievements in promoting safe, equitable and inclusive quality education in Burkina Faso, Mali, Guinea and Guinea Bissau.

The programme was operational in 524 communities across the four countries and exceeded initial targets throughout.

In total, 299,104 children, including 10,000 living with a disability, attended 394 primary schools adopting the programme. Regarding pre-school education, EQulP II had an initial target of reaching 21,556 children but by completion had supported 40,297 in 136 schools.

By the end of 2022 EQulP II had worked with 47,099 out-of-school children, enabling them to either re-enter school or take up alternative career pathways such as vocational training. Over the six years, 9,655 children (5,052 females) attended Accelerated Education Programmes (AEPs), the only programme area with a higher percentage reach of girls than boys (52%).

Great strides were also made on the training of teachers. While 2,212 were initially targeted, by the end of the programme over 7,300 teachers had received training in different educational methodologies and approaches. The significant increase in number of teachers trained was partially because of improved mobility as the programme areas are in very challenging, remote and underdeveloped localities.

While at the beginning of the programme in 2017, all 70 school inspectors engaged were male, by 2022 an additional 25 female inspectors were trained and working in the project areas.



CASE STUDY

Repatriated student rises to the top

Talla Wallet Mohamed Ahmed is a Tuareg girl whose parents took her to seek refuge in Mauritania following the fallout from the military coup in northern Mali in 2012. After the peace agreement was signed between the state and the armed groups in 2015, the family returned to live in Goundam in the Timbuktu region and Talla enrolled in Abocar Amar primary school, which has adopted the EQulP programme.

Talla joined the first children's government set up in the school when she was in 4th grade and, now in secondary, was last year elected as its President. At first, Talla was surprised how children were being given responsibilities, particularly in awareness-raising with parents and advocacy with the authorities.

"Before the children's government, I was isolated and shy, especially having just been repatriated from Mauritania. But through the trainings from EQulP I realised how important it is for children and understood that with everyone's efforts the situation can be improved.

"I am proud to be an ambassador for the children of Goundam. Within the group, we have initiated activities, including raising awareness on girls' education and children's rights. I am now more integrated with my classmates and listened to," says Talla.



Financial Services

The programme also supported the development of Village Savings and Loans Associations (VSLAs) across the four countries generating approximately €3.2 million in savings and profits, a sizeable sum and almost a micro-economy generated at local level, for general use in the household.

At the outset, the target was to entice 24,000 people to engage in VSLAs. It was mainly aimed at women as they are considered more reliable borrowers and have demonstrated a higher tendency to use profit in the home and to support their children going to school.

By the end of 2022, there were 37,840 members (34,368 females, 817 with disabilities and 3,472 males, 699 with disabilities).

Children with disabilities

Workshops with staff and partners revealed the most significant changes identified across the board were regarding improved access and enrolment in school for girls and children with disabilities (CwD); the participation of CwD in decision-making processes; their retention in schools and increased success rates; and attitudinal change in the community around disability to combat exclusion.

Introducing...



Plan International Ireland has begun implementing a five-year programme in Safe, Quality, Resilient, Inclusion-based Education (SQRIBE) in Burkina Faso, Mali, Central African Republic, Cameroon, Guinea-Bissau and Guinea.

Building on the previous programmes funded by Irish Aid outlined here, SQRIBE's focus is aimed on improving learning outcomes primarily for out-of-school children and adolescent girls.

SQRIBE's fundamental goal is to realise these children's rights to access and benefit from a safe, inclusive, gender-transformative quality education, a goal which underpins the humanitarian-development nexus aspects of the programme.

Plan programme comes to a close having reached twice its target



The four-year Humanitarian Programme Plan (HPP) came to an end in December 2022. Throughout its implementation HPP, funded by Irish Aid, helped displaced and host community children, adolescents and youth affected by conflict across Central African Republic (CAR), Niger, Cameroon and Jordan gain access to quality education within a protective environment.

KEY ACHIEVEMENTS

- **6,039** primary school-aged children supported (51,541 refugees / internally displaced persons) - almost 200% of its original target
- **7,037** children aged between three and five benefitted from Early Child Care and Development (ECCD) programmes. (The original target was 3,108)
- **3,195** adolescents supported with life skills (Jordan) or with secondary-level education (CAR)
- **2,522** children completed Accelerated Education and were reintegrated into the formal education system in Niger and CAR
- **1,004** teachers and educational personnel received training and capacity building
- **38,718** parents and community members reached via community awareness raising. A large portion of these outreach activities took place in response to the COVID-19 pandemic in 2020 and 2021, where 33,094 people had awareness raised on topics relating to handwashing, COVID-19 symptoms, social distancing and educational continuity.



Through workshops with staff and partners in the programme countries, the improved quality of education via teacher-training and capacity-building was identified as the most significant advancement made because of the HPP.

Also recognised were improvements in school infrastructure, better handwashing due to awareness-raising campaigns on Water Sanitation and Hygiene (WASH) practices, along with the creation of safe school committees and focal points trained on safeguarding and gender-based violence.

The West African countries highlighted achievements in education specifically for internally displaced people and refugee children while Jordan acknowledged the smooth and successful transition to digital learning which allowed for wider participation engagement.

These achievements are particularly remarkable given the major and unprecedented challenge COVID-19 imposed on the implementation of education projects, on top of varying levels of insecurity, mass movement of populations, poor infrastructure, non-state armed groups attacks, fuel shortages and other challenges.

While COVID-19 disrupted programming and education access, it prompted a renewed emphasis and focus on remote and distant learning approaches and the necessity for accelerated education both globally and in the region.

HPP has made a significant contribution to the growing effort to reintegrate children who have fallen out of the education system in these regions. It has also added impetus to the need to build more resilient education systems that strengthen education continuity and resistance to conflict and shocks, themes which are fundamental to the new Irish Aid-funded SQRIBE programme, which was launched this year.



CASE STUDY

Breaking stereotypes



Eighteen-year-old refugee Zara Ali is breaking stereotypes by being the only female on the course she is undertaking in motorbike mechanics.

Zara, who lives at the Minawao refugee camp on Cameroon's northern border, home to 76,000 Nigerians who have fled Boko Haram terrorist attacks in recent years, is accessing the training through the Humanitarian Programme Plan which provides alternative educational opportunities for out-of-school youth and adolescent refugees.

The aim of the programme is to provide skills which are most in demand in the local job market and thereby increase their participants' employability and income-generating potential.

Before this, Zara had no educational background so could not enrol in local school, but now, in addition to learning the nuts and bolts of motor mechanics, she is also receiving complementary classes in literacy and life skills.

Between 2019 and 2022, 216 people in the Minawao Refugee Camp completed vocational training and skills-based training through HPP.



CASE STUDY

Embracing responsibility



Forty-year-old Mrs Abdoul Karim Habsatou is a teacher at Barbara Kiirker School in Maine Soroa in Niger as well as being a member of the Decentralized School Management Committee (CGDES) there.

Teachers like Mrs Habsatou have benefited from a series of trainings provided by HPP to help them acquire better skills and knowledge, in areas including mathematics and child protection as well as guidance on how to embrace the role and responsibilities required of a CGDES member.

"Thanks to the project, I have noticed a positive change in my teaching method," says Mrs Habsatou. "The programme has helped us develop action plans and organise meetings with parents to prevent children dropping out of school. The bridging classes initiated by Plan International have allowed our children continue their studies and as a result become useful people in their community."

Reaching Vietnam's furthest behind



Almost ten per cent of Vietnam's 98 million population are living in absolute poverty. This is typically due to large household sizes, poor education and skills levels and a dependency on agriculture. The fact that many are living in remote rural mountainous areas with lack of supporting infrastructure further adds to their challenges.

About 6.6 million of Vietnam's poor are of ethnic minority heritage, even though ethnic minorities only account for around 15 per cent of the country's total population. Some ethnic minority groups are experiencing poverty rates of between 70-80 per cent.

Plan International's Reaching the Furthest Behind in Quang Tri and Hoa Binh provinces project, which is being funded by the Irish Embassy in Vietnam, undertakes to work with and empower the ethnic minority groups in these areas. It endeavours to do this by improving their access to basic services and livelihoods to help them reduce their vulnerabilities themselves.

The project is helping people in Quang Tri and Hoa Binh become more resilient to climate and disaster risks PHOTO Plan International

Some ethnic minority groups in Vietnam are experiencing poverty rates of 70%-80%



The project empowers the ethnic community in Quang Tri to participate in local development to improve their own livelihoods. Photo by Plan International

As women and people with disabilities (PwD) are particularly vulnerable, many strategies have been devised to target them specifically. The following approaches have been adopted in the current programme:

- Participants are empowered to participate in, and influence local development as well as to implement initiatives of community-based construction, operation, and maintenance of micro infrastructure
- Local authorities are facilitating the inclusion of PwD in the local development processes, identifying barriers and harnessing the potential of these individuals
- Targeting communities, especially PwD groups, to become resilient to climate and disaster risks. This is being done by adopting the Safe School model in disaster-prone communities, to increase disaster preparedness and strengthen the disaster management system
- The furthest behind women, including ethnic minority women, women with disabilities, and climate and disaster vulnerable women are economically empowered; pursuing resilient livelihoods and business options that are relevant to the local context. Social norms that prevent women from economic participation are challenged

OUR IMPACT

1,628

1,628 people will have their living conditions improved by the supply of sufficient water for daily needs; improved transport and local production

10

10 community-based groups have been established to manage construction work, with 86 members, including 37 women (43%), three of which were elected as community leaders at village meetings



Promoting sexual and reproductive health and rights in West Africa

Across the region of West Africa, there is very little access to sexual and reproductive health education and services for young people. It is not only socio-economic factors which place young people at a disadvantage in this regard, but deep-rooted social and religious norms and attitudes which still deem sexual and reproductive health and rights (SRHR) a taboo topic.

In recent years more and more adolescents are seeking comprehensive sexual education (CSE) and improved access to services. It is therefore necessary to sensitize behavioural change in community structures and organisations. At the educational system level, additional resources are required to strengthen teachers' skills and learning of CSE in order to pass that knowledge on effectively.

My Health – My Rights

With the aid of funding from the European Union, Plan International Ireland is working with Plan Denmark and Plan UK on a project designed to address the needs and constraints in six target countries that have been recognised as areas in which SRHR are the furthest from being realised in the region.

They are Benin, Burkina Faso, Guinea, Guinea-Bissau, Sierra Leone and Togo. Here, girls and young women in particular are negatively impacted by this problem, with their life opportunities being held back or impaired by harmful norms and practices, including health risks, early and forced marriage and unions and by other forms of gender-based violence.

'My Health - My Rights' is a project that incorporates interventions with regional-level advocacy work with the aim that public and community health systems will provide adolescents, especially girls, with quality sex education and adolescent-responsive SRHR information and services in a supportive environment free from judgment. Although the project is in its early stages, it is making strides towards achieving those goals.



My Health – My Rights project is launched at the health centre in the community of Tantan Cossé in Guinea Bissau in August 2022. PHOTO CREDIT: Plan International

OUR IMPACT

- Up to 1m in-and-out of school adolescents (at least 60% girls) to directly benefit across the six countries
- 1,890 teachers, 350 community health workers and 2,000 peer educators to directly benefit from trainings on CSE curricula and delivery
- An estimated 40% increase in positive attitude surrounding sexual reproductive health and rights from parents, caregivers, family members, community members and leaders
- Approximately 80% of adolescents (13-19 years olds) equipped with accurate knowledge of key sexual and reproductive health and rights topics

Education and Advocacy

On an educational level, the programme is helping to develop quality CSE teaching materials that are aligned with the national curricula in order to encourage reflection, dialogue and active learning among adolescents.

Advocacy is central to the adequate financing for CSE implementation and teacher-training as well as for the adoption of the whole-school approach. It helps develop and strengthen the skills of facilitators of informal CSE, such as youth workers, youth peer educators and community health workers.

Plan recognises the importance of an enabling environment for adolescent SRHR, as there is a risk that facilitating CSE with adolescents could be ineffective or even do harm if that is not taken into consideration. With this in mind, Plan also conducts information and awareness sessions with adult gatekeepers at community level in each country to create 'custodians of culture'.

These sessions explore unequal gender norms as a core driver of poor SRHR outcomes, as Plan recognises it is essential to engage with men and boys to bring them on board as champions of gender equality in order to change attitudes and gender norms around adolescent sexuality.

This approach reduces resistance to the provision of CSE and uptake of SRHR services by creating an enabling environment while at the same time is responding to an expression of need from parents for better SRHR information for themselves.

Technology

An exciting, innovative and adolescent-friendly way of initiating dialogue while simultaneously providing information on SRHR is also currently being developed. A free-of-charge educational gaming app, that is being co-created and adapted with the youth, will provide an interactive digital-learning tool for informal CSE.

Able to be played individually or in groups, the game will use relatable characters and situations to allow adolescents to explore SRHR-related dilemmas and demonstrate how different decisions have different consequences for themselves, their education, family and friends.

Goals and Objectives

Primarily targeted at children and adolescents aged between ten and 19, the My Health - My Rights project aims to provide better access to comprehensive information, services and supplies for SRHR, including contraception and post-abortion care, as well as help develop their power and agency with which to make decisions regarding their own bodies.

Both girls and boys will have a greater awareness of harmful social and gender norms and enhanced capacity to champion gender equality and positive sexualities. Working with Civil Society Organisations (CSOs) and CSO networks helps implement the processes leading to the development and monitoring of national SRHR strategies, plans and policies and to the continuous improvement of adolescent and gender responsive SRHR services.

Tackling Sorcery- accusation related violence in Papua New Guinea



For decades Papua New Guinea has seen high levels of sorcery-accusation related violence (SARV). Despite an amendment to the criminal code making sorcery-related torture and killings punishable by law and a SARV National Action Plan, SARV remains prevalent today.

In addition, SARV is heavily interlinked with high levels of gender inequality and gender-based violence (GBV) that still pose development challenges in post-Conflict Bougainville, an island located in Papua New Guinea.

Although Bougainville is predominantly a matrilineal society, where the female blood line is prioritised, cultural norms and attitudes are characterised by profound gender inequality, with powerholders and decision-maker positions still held mostly by men.

Girls and women experience overwhelmingly high rates of physical and sexual violence, limited access to services, poor health outcomes (especially during childbirth) and a lack of formal education.

Prevention and response

To tackle this, focus needs to be placed on both preventing and responding to SARV. It is essential that the root causes of these harmful practices and norms are addressed by working for behavioural change within communities while simultaneously advocating for the effective implementation of the SARV National Action Plan, along with sufficient resources and access to them.

To this end, with the aid of funding from the EU, Plan International is implementing a two-year project targeting the prevention of SARV and contributing to service provision for victims and survivors. It is undertaking this in close cooperation with the communities and with support from local community governments and Civil Society Organisations (CSOs).

This project is the first of its kind to be implemented in Bougainville and great strides are being made in achieving both greater protection and a reduction in violence. Along with advocacy initiatives to gain government support, it is empowering vulnerable women and men with the knowledge and skills to safeguard themselves from SARV, by educating them on its adverse effects on the community and teaching them how to prevent it.

OUR IMPACT



- **Eight Women Human Rights Defender (WHRD) groups, comprising of 140 women, have been established to combat tolerance of Sorcery-accusation Related Violence (SARV) and Gender Based Violence (GBV), foster self-worth and increase access to responsive services**
- **12 community-based support groups for men have been established to aid dialogue on gender equality and positive masculinity as well as provide psycho-educational support**
- **157 community leaders and facilitators (43% of whom are women) have received training in peacebuilding, conflict transformation, trauma and healing, restorative justice and the SARV Act**

Champions of change

Under Plan's Champions of Change (CoC) model, 48 boys' and girls' clubs have been formed. Both groups have set curricula. Modules for the boys concentrate on the importance of showing solidarity, being non-violent in personal relationships and being committed to gender equality, while the girls' modules focus on being assertive, gender aware, body confident and informed about sexual and reproductive health and their right to live free from GBV.



Michaeline, a Champion of Change facilitator, with some members of a Girls' Club

Having active members from the communities is crucial and has seen the establishment of Women Human Rights Defenders (WHRDs) groups to reduce tolerance of SARV and GBV and foster a sense of self-worth and increase access to services. The inclusion of male advocates is a very important aspect and Men's Hubs have been established.

Sensitisation training courses are also incorporated in the project, focusing on key issues relating to sorcery, out-lining the SARV Act and allowing community counsellors the opportunity to share the services they provide at the Safe Houses and detail the processes they follow when dealing with clients.

Participants are reminded of their roles as chiefs in resolving conflicts around SARV within their clans and communities.

The project is still ongoing but has already resulted in increased awareness, more individuals and families receiving appropriate care and support, and interest being shown from other local communities to undertake the same initiatives to combat SARV.



CASE STUDY

Championing change in the community

Thirty-year-old single mother of two Celine, pictured, is a women's human rights defender (WHRD), Champion of Change (CoC) facilitator and outright role model for other young women in South Bougainville. As well as working the land to support her own children, she and her brothers provide a haven for victims of SARV and their families, by offering them security and shelter at their guest house.

Celine received 'training of trainers' instruction in Champion of Change (CoC) and Human Rights, along with other peacebuilding training programmes conducted by Plan International. With the knowledge gained, she returned to her community and formed both a girls' club as well as mobilising the young women to form a women's group, through which they developed an initiative to actualise and save for their children's education. Each individual member has also made a personal commitment to help reduce SARV within their communities.

"Being involved in the SARV project has changed me personally and I have gained further respect from my brothers. Facilitating CoC sessions has strengthened my role as a mother. My involvement with other young women in the group, has given me the strength to be strong for both myself and other young women who look to me. My brothers now see me as an equal and encourage me saying I have the power to be the change in my community."

"My dream for the future is to raise and provide the best quality education for my two children, so they need not go through the same struggles I face as a single mother. My community members have allocated land, in which we will build a safe area for SARV victims. My brothers and I have pledged to raise funds to develop this land for the purposes of helping our community."

Emergency response to Ukrainian conflict and Syrian earthquake

When disaster strikes, time is of the essence. Over the past year Plan International was able to respond swiftly to fresh humanitarian crises across the globe thanks to support from Irish Aid and from the Irish Emergency Alliance. Irish Aid's emergency funding stream is specifically allocated for rapid, life-saving humanitarian responses.

The Irish Emergency Alliance is a coalition of seven leading humanitarian agencies - Action Aid, Christian Aid, Plan International Ireland, Self Help Africa, Tearfund, Trócaire and World Vision Ireland – who have come together in order to be able to raise funds and respond more promptly, expediently and effectively to save and help rebuild the lives of people affected by major emergencies worldwide.

The Alliance combines decades of experience with members active in 85 of the world's poorest countries, working closely where possible with local partner organisations.

When Russian troops entered Ukraine in February 2022, the intense and sustained fighting caused mass displacement into neighbouring countries and throughout Europe. Almost immediately the Irish Emergency Alliance launched a coordinated fundraising appeal and Plan International Ireland was able to use the funding it received from that to support programmes helping Ukrainian refugees in both Moldova and Poland over the past year.

Plan International was also able to move quickly to respond to the devastating earthquake that struck Syria on the 6th February 2023 with thanks to funding from both Irish Aid and the Alliance. One of Plan's projects in response to this emergency succeeded in providing urgent lifesaving, basic need assistance to earthquake survivors across 18 different temporary collective shelters in churches and school buildings in Aleppo City.

The first distribution was implemented within a week after the earthquake on February 15th, with **1,946 families** that were affected by the earthquake receiving assistance.

Plan International also responded to the global food crisis in areas such as Somalia, Burkina Faso, Niger, Mali, Haiti and Malawi over the last year. (See page 32)

An aid worker delivers food parcels and hygiene kits to earthquake affected people in Aleppo, Syria





CASE STUDY

Protection and psychosocial support for Ukraine's children

The ongoing crisis in Ukraine is having a significant psychological impact on children and families, not least on those who have had to flee to neighbouring countries leaving behind everything they knew and loved.

In Moldova, Plan International is working with the National Centre for Preventing Child Abuse (CNPAC) to provide child protection, mental health and psychosocial support as well as legal services to newly arrived Ukrainian families.

With funding from Irish Aid and the Irish Emergency Alliance, they run mobile psychological support teams to reach hundreds of families in Refugee Accommodation Centres (RACs) throughout the country.

Each mobile team consists of a lead psychologist, social worker and support staff and they work to build communication, connectedness and cooperation among refugees and their surrounding communities. Regular support activities consist of adult group and individual discussion sessions, adolescent talking and physical group activities, as well as arts and crafts, fairy tale therapy and singing for young children to encourage self-expression.

"We watched a video about the kinds of things modern teenagers can face, like bullying or being tricked on the Internet and for me it's a good lesson. This session helped me. I feel more confident. If I were to send a message to others, this would be: Don't be afraid of anything and be self-confident."

Anastasia, 14, takes part in educational and psychological activities organised by the mobile units



CASE STUDY

Tale of resilience

Lebanese woman Taline was sadly no stranger to disaster when she was caught up in the earthquake that devastated Turkey and Syria on February 6th, 2023. Having relocated to Aleppo just five months before, Taline and her family were seeking some security and support after the Beirut Port explosion, which impacted their home in the city two years earlier, had left them with long-term psychological, medical and financial hardships. Thankfully, when the earthquake struck, the family escaped their collapsing building uninjured and sought refuge at one of the churches that was serving as a shelter for those affected.

In response to the emergency, Plan International swiftly intervened. Collaborating with their partner organisation, Middle Eastern Council of Churches (MECC), Plan recognised the urgent needs of the displaced population and, with funding support from Irish Aid and the Irish Emergency Alliance, were in a position to offer immediate assistance. Acknowledging the scarcity of food, sanitation and cleaning supplies, they were able, through MECC, to promptly deliver food parcels and hygiene kits to those taking refuge in the churches, including Taline's family.

"I am grateful to Plan International and MECC who stood by our side during our darkest hours," said Taline. "Their support was crucial in helping us navigate through that difficult time. Food parcels and hygiene kits were essential for my family's survival and sanitation."

After a month, Taline and her family found a safer environment in Aleppo.

Responding to the Global Food Crisis

Due to the prevalence of food crises across much of the world, Plan International Ireland utilised much of its Irish Aid Emergency Funding over the last year to respond to food-crisis related emergencies in West Africa, the Horn of Africa and Haiti.

West Africa

A deteriorating security situation in the Diffa Region of Niger, along with unpredictable climate-related events such as bush fires and low rainfall, have hindered communities from successfully carrying out their necessary agricultural practices such as land cultivation. As a result, many of the region's towns have recorded deficits in annual crop/cereal production.

Meanwhile, attacks in the Segou region in Mali contributed to the deterioration of the food situation there, as extensive material damage including the destruction of homes and businesses was carried out, along with the theft of livestock. Price inflation of basic food items due to consequential logistical difficulties and supply shortages exacerbated the situation and increased the vulnerability of the region's population, and their need for emergency food assistance.

Plan's rapid response to these challenges successfully contributed to improving the resilience of households amidst the precarious food situation being faced in each circumstance.



Hunger has a marked impact on children's education, affecting their concentration and ability to learn. In Mali, the number of children dropping out of school is rising at an alarming rate. To keep children in school, Plan International is working in Gao region in the north to provide nutritious school meals to more than 4,000 students every day. Photo by Plan International

Niger

In Niger, a total of 451 households were supported through the distribution of **unconditional cash transfers**, reaching 3,587 individuals (including 1,022 girls and 996 boys).

Mali

In Mali, a total of 863 people, including 549 women, 314 men (755 of whom are Internally Displaced Persons) were reached with **emergency food assistance** through the distribution of food packages. These packages included items such as rice, oil and sugar.

These interventions would have also helped reduce the likelihood of participating individuals having to resort to negative coping mechanisms such as giving up daughters for child marriage.



Children in Haiti are growing up amidst widespread hunger, gang violence, human rights violations and school closures. At this school in Haiti's South-East Department, the inadequate facilities are impacting on children's learning. Photo by Plan International

Haiti

Haiti has faced an ongoing humanitarian crisis in recent years fuelled by gang violence and back-to-back extreme weather events and earthquakes. By the start of 2023, this crisis had reached new and acute heights, with murders and kidnappings rampant, particularly in the capital city Port-au-Prince, and almost half of the population deemed to be food insecure.

The combination of gang violence and acute hunger has led to school closures, while sexual and gender-based violence (SGBV) has become prevalent. In addition, families are resorting to negative coping mechanisms, many of which are particularly unfavourable to women and girls.

Plan responded to this ongoing crisis through cash voucher distributions which sought to alleviate financial pressures on households and improve food security. It was also deemed essential to include an education and protection component considering the high levels of SGBV.

This included the distribution of education materials on existing protection mechanisms as well as youth-led discussions with community members on SGBV, negative coping mechanisms and protection of children and youth in emergency situations.

310 households received approximately **€100 per month for three months** which helped support them in meeting their basic household needs. These households were made up of 1,694 individuals, comprising 497 women, 390 men, 387 girls and 420 boys.

25 community talks on protection were held, reaching 500 people (including 310 members of households that were in receipt of cash transfers through the same project). The 500 people reached included: 302 women, 98 men, 60 girls and 40 boys.

Horn of Africa

The Horn of Africa has continued to face extreme food insecurity over the past year due to prolonged droughts and consequent failing rainy seasons. This has resulted in mass numbers of internally displaced persons across the region, heightened risks of gender-based violence, reduced school attendance and compromised health practices. Plan International has recently responded to the ongoing crisis specifically in Somalia and Kenya.

Somalia

560 vulnerable households containing 3,920 individuals, (1,165 girls, 928 boys, 1094 women and 17 people with disabilities) received **Multipurpose Cash Assistance** of approximately €105 per household per month for three months. This helped them to meet their most basic needs.

683 women and young girls affected by droughts in Internally Displaced Persons camps received **dignity kits** consisting of re-useable sanitary pads, underwear, soaps/ shampoos and other necessary materials for sanitation for girls. The distribution was followed by a quick hygiene education session provided to the young adolescent girls to promote good hygiene practices.

600 vulnerable households received **water for three months** through emergency water trucking. They also received water containers to help store the received water.

Kenya

945 vulnerable households were provided with **cash assistance** of approximately €50 per month for three months, with recipients reporting this allowed them to be food secure during the project period as they could have at least two meals per day. Post distribution monitoring demonstrated that, although food was the priority at the time of receipt, some saved portions of the money received to contribute to school fees.

3,229 children (1,679 girls and 1,550 boys) received **school meals** during the second term of the 2022-2023 school year – helping to maintain school attendance rates.

1,183 sanitary kits were distributed in 14 schools to girls from poor, food insecure households.

16 pregnant women in Gururi received **antenatal services**.

Mass malnutrition screening for 558 people was carried out, with the objective to ensure malnourished children and pregnant and lactating mothers in the hard-to-reach areas have access to medical support, minerals and vitamin supplementation.

366 children (190 males and 176 females) were screened, with 132 children (58 males and 74 females) under-five years identified as requiring malnutrition treatment.

A young woman with a bright red headscarf and a black patterned dress stands in a dry, dusty landscape. She is holding several long, thin, dry sticks or branches across her chest. The background is a hazy, arid environment with some distant structures and trees under a clear sky. The lighting suggests late afternoon or early morning, with warm tones.

The Horn of Africa has continued to face extreme food insecurity over the past year due to prolonged droughts and consequent failing rainy seasons.

In a displacement camp in the Togdheer region of Somaliland, 14-year-old Ayaan says she tries to help her mother as much as she can. Her little brother and sister both died from starvation caused by the catastrophic hunger crisis gripping the Horn of Africa.
Credit: Plan International

Global Citizenship Education

Through our Global Citizenship Education (GCE) programme, we support Sustainable Development Goal (SDG) 4.7 to 'ensure all learners acquire knowledge and skills needed to promote sustainable development'.

Continuous Professional Development

Our online Continuous Professional Development (CPD) course for teachers is now in its second year. Over 100 primary school teachers have availed themselves of the opportunity to grow and broaden their range of competencies.



The 20 hours of course content follows Development Education themes and methodologies relating to gender equality, migration, global inequality and climate change. The first of its kind in Ireland, this CPD course demonstrates our GCE programme's commitment to increase the scale and reach of our work through utilising technological innovation.

The participating teachers gave very positive feedback on the course and indicated that it enhanced their knowledge on global justice issues.

Youth Advisory Panel

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

A highlight of the year was the group's annual weekend retreat where they assembled in Cork to explore Global Citizenship Education at a more intensive level. Over the weekend, they visited educational museums, attended an anti-racism workshop and further strengthened their group commitment through fun teambuilding activities.

The YAP also contributed a youth submission for Ireland's review of the United Nation Convention on the Rights of the Child. The written statement, which focused on the prevalence of school-related gender-based violence in Ireland, was presented in person by YAP members to the UN committee in Geneva, see next page.



YAP members on the annual weekend retreat in Cork

Public Engagement and Brand Profile

Getting our message across

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

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

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

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

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

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

UN visit provides 'pinch me' moment for YAP member

As part of our International Day of the Girl activities, Youth Advisory Panel (YAP) members Amarachukwu Onyegiri and Ciara O'Brien, travelled to Geneva to put youth voices at the forefront of Ireland's review of the UN Convention on the Rights of the Child.

While there, they participated in meetings with UN experts on children's rights to raise awareness of issues related to education and gender-based violence in Ireland. The youth advocates also met with Ireland's Ambassador Eamonn MacAodha of the Permanent

Mission of Ireland to the United Nations, Geneva to advocate on behalf of young people in Ireland, especially women and girls who are often disproportionately affected by issues of gender-based violence.

Speaking about the experience, Amarachukwu said, "Having a background in International Relations, simply being in the UN was a 'pinch me' moment and participating in the process, from writing the thematic report to attending the session, was such a huge learning experience."



Legendary Donegal footballer Brendan Devenney meets sponsored children in Togo

Long-time supporter of Plan International Ireland, former GAA All Star Brendan Devenney paid a Sponsorship visit to Togo in June.

Accompanied by our Head of Fundraising and Communications Carole Wickham, Brendan, who lives in Letterkenny and who fundraises to sponsor multiple children through Plan Ireland's Sponsorship Programme, raised the funds himself to travel the 8,000km to Togo's capital Lomé.

Three of Brendan's sponsored children are in Togo – a small country in West Africa grappling with widespread issues such as food insecurity, barriers to education and harmful gender norms.

Through sponsorship, Brendan has been able to play a part in the positive transformation happening in their communities. By exchanging letters and receiving regular updates on the community's progress, Brendan and his family have also built a meaningful relationship with his sponsored children.

As Brendan puts it, the trip was an opportunity to “bridge that gap between sponsoring somebody here, and actually seeing the children over there and the work that Plan do”.

On arriving at the sponsored children's village, Brendan said he was “blown away by the energy. Humbling doesn't really cover it. There was music and people dancing and welcoming us ... the oldest women in the village dancing with the youngest.”

Similarly, he highlights the learning he took away from it: “You see a very different perspective of what tough is. Education is a massive thing, trying to stop things like early childhood marriage and keeping kids in school – half the population in Togo is under 18”.

As a parent, Brendan found it a privilege to share the stories of his trip and the journey of Sponsorship with his own children when he returned home. “They're very aware of the difference between those children's lives (in Togo) versus ours,” he said.



Brendan with three of his sponsored children in Togo

Celebrating a decade of change



International Day of the Girl Child turned ten in 2022. As we always run our biggest annual awareness campaign around this day, we decided to mark IDG's significant birthday this year by reflecting on and celebrating all the strides made on girls' issues, rights and equality over the past decade. That included, among other things, the success of both the Repeal the Eight Amendment and Marriage Equality Referenda as well as our own impact on tackling period poverty in this country.

Monday 10th October kicked off three days of celebrations with an event in the Mansion House which was attended by Plan staff, members of the Youth Advisory Panel as well as politicians, policy makers and members of the media.

Hosted by the Mayor of Dublin Caroline Conroy, speakers included Violet-Anne Wynne TD as well as members of Plan's Youth Advisory Panel, Head of Fundraising and Communications Carole Wickham and Chair of the Board Conor Faughnan.

A 'girls' takeover', conducted online, of the Department of Education with Minister for Education Norma Foley highlighted that girls and young women worldwide consistently feel excluded from politics. In addition, two YAP members travelled to the UN in Geneva in September to address the committee on the Rights of the Child in both the children's meeting and the pre-session stakeholder meeting, see page 37.

We also invited a diverse group of women from across the political, business, entertainment and other sectors, along with members of the public, to write to their younger selves. The aim was to use the content to generate media interest in both reflecting how things have changed for females throughout the years as well as highlight the still existing barriers girls face in realising their rights.

Having a Ball while supporting an important cause

The sixth Plan International Ireland Ball, and the first since the pandemic, was held at the Conrad Hotel in May 2023.

With the focus on our aim to End Child Marriage, the black-tie event was attended by 200 guests who managed to raise over €36,600 on the night through ticket purchase, a raffle and an auction.

Hosted by Evoke's editor-in-chief Sybil Mulcahy, our new chair Aoife Kelly-Desmond gave an impassioned speech about the importance of girls' access to education and its role in helping to combat child marriage. If a girl can stay in education until the age of 18 she is less likely to be married off early, with the accompanying risks of sexual and domestic violence and early pregnancy.

Well-known supporters who attended on the night included Amy Huberman, the Fabulous Pharmacist Laura Dowling, Oonagh O'Hagan, Dr Mary Ryan, Maia Dunphy and soprano Celine Byrne.

Oonagh, along with beauty mogul businesswoman Marissa Carter, jewellery designer Chupi and Leinster Rugby were among those who donated prizes for raffle and auction.

A six-piece soul-funk band, Toshin, featuring the incredibly talented lead singer Tosin Bankole had the dancefloor packed as everyone danced the night away.

dmg::media
ireland



Plan's Global CEO visits Dublin for Education in Crisis summit

In February, Plan International's Global CEO Stephen Omollo came to Dublin to participate in an Education in Crisis panel discussion we facilitated for Education Cannot Wait (ECW) in the National Gallery of Ireland. The event highlighted that conflict and climate change along with other emergencies have tripled the number of crisis-impacted children and adolescents in need of education support from previous estimates of 75 million in 2015.

Opened by our own CEO Paul O'Brien, and moderated by Prof Aidan Mulkeen of Maynooth University, Stephen was joined on the panel by Director of Education for ECW Yasmine Sherif for the discussion which challenged advocates, policymakers and practitioners to consider the role of Ireland in tackling this pressing global challenge. While here, Stephen, along with Yasmine Sherif, undertook a series of high-level meetings with Seán Fleming, the Minister of State at the Department of Foreign Affairs with special responsibility for International Development and Diaspora.

During the meetings they stressed the importance of urgent funding to support the 222 million crisis-affected children worldwide who urgently need education support.

"Going to school is a lifeline for children, especially girls," said Stephen. "Yet, around the world, children are being denied this fundamental right. We have heard about the near total ban on girls' education in Afghanistan and the catastrophic consequences of this. But the denial of girls' fundamental right to education goes far beyond Afghanistan."

"From Ukraine to South Sudan, conflict is disrupting girls' education as families are forced to flee for their safety – indeed, half of all refugee children are out of school," he said, underscoring the importance of ensuring refugee and internally displaced children aren't overlooked.



Fivetran staff raise funds for Plan

Staff at Fivetran's Dublin office raised an amazing €1,145 internally for Plan International Ireland during an inhouse fundraising day during which they made 2,000 calls to our donors to thank them for their support.

The US data management and analytics company then matched the amount of money staff raised to realise a total donation of €2,290.

We would like to thank all concerned for their generosity and support.



*Change is possible,
because of You!*

Sen, 20, has been able to avoid early marriage and instead further her education thanks to Plan International's sponsorship programme in Vietnam.

"Going to school is the most important course of action because it broadens our horizons."

Sen

Child Sponsorship

4,255

children are sponsored
by supporters in Ireland

Plan International Ireland's child sponsorship model is child-centred and community driven. Child sponsorship aims to help fight for the rights of children, in particular girls, who live in the poorest regions of the world.

**In the places we work,
girls are more likely to:**

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

From the Nung ethnic group, Sen and her family live in the mountains of Ha Giang province in northern Vietnam, where 19% of women are married before reaching 18 years of age. As a sponsored child with Plan International, Sen was in a much more fortunate position than many of her peers. Through our Champions of Change club, she gained the confidence and support to negotiate to avoid early marriage. In doing so, she has been able to focus all her energy on her education, in which she has excelled, winning a place at Hanoi's University of Industry.

Correspondence blocks between sponsors and sponsored children

Rising insecurity and conflict has been one of the biggest challenges affecting sponsorship over the 2022-2023 period. Extreme weather, droughts and food scarcity has led to a stark increase in violence and instability in many Plan International sponsorship communities.

To ensure the safety of both staff and programme participants, some correspondence blocks have had to be implemented, in countries including Sudan, Burkina Faso, Ecuador and Haiti.

Correspondence between sponsor and sponsored child is a unique and meaningful part of the sponsorship experience, but the safety of Plan International staff members must also be protected. In some programme communities, the difficult decision has been made to temporarily suspend sponsored child annual updates and communications. All the while, our staff remain committed to tracking displaced sponsored children and assisting them where possible.

In the interim, we are continuing to send affected sponsors Programme Area Updates and Case Stories from their sponsored child's region, so they are aware of the ongoing impact their support is having. We thank all our affected sponsors for their patience as we work with children in some of the world's most precarious conditions - and look forward to when we can open correspondence channels again!

Workplace Environment

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



Plan International is working to tackle the problem of youth unemployment and improve work opportunities particularly for young women in Guinea-Bissau. The Sangre Novo project offers training courses in hairdressing, clothes design, pastry making and beautician skills.

We will identify, acquire and retain the diverse talent needed to achieve our strategic priorities

In Financial Year 2023 (FY23) we recruited 13 vacancies, with over 500 applications. Just over 57% of applicants were women. The average number of days to fill a vacant role was 47, slightly off our target of 42.

Our staff retention rate in FY23 was 73%, slightly lower than the target within our strategic plans. We created a new internal Coordination Group, comprising of the Senior Management Team and Team Leads across other Departments. We hope this new group will support the organisation in meeting its core strategic priorities over the next period.

We continued to work with the Board and Management team on improving our succession planning, and a review was completed in early 2023.

We will develop skills and competencies and support talent to grow within Ireland and be mobile within the wider federation

In FY23 we invested just under €20,000 in staff training and development. Accounting for 1.9% of salary costs, this was below our strategic target of 3%, mainly because of the increased use of virtual training courses. Training and development in FY23 consisted of areas such as safeguarding, safety and security, improving language skills, project management, HR, increasing digital capacity, and budgeting and financial management. Every member of staff attended Gender Awareness Training in late 2022, building on Plan's Planting Equality training programme.

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

We will continue to build a culture of trust in the workplace and adopt positive work practices

In FY23 we were proud once again to achieve a Best Small Workplace in Ireland award by the Great Place to Work organisation. We made improvements to our Maternity and Paternity Leave policies and continued our new hybrid way of working.



Align Structure, Systems and Resources

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

Our strategy has three main objectives:

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

This objective was completed during the last financial year, following the restructure of the Fundraising Department in FY21 and the Programme Department in FY22. The restructure has improved cross departmental effectiveness and we have seen an increase in our income to over €17m in FY23.

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

In early FY23 we completed our complex migration of all ICT infrastructure to Microsoft Azure. The project took over 12 months and has resulted in significant improvements to our cyber control environment. With support from our Global HQ in the UK, we have undertaken regular phishing testing and all staff must complete regular cyber security and data privacy training.

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

We will embed knowledge within the organisation

Following our migration to Azure, we began rolling out our new reporting tools (such as Power-BI) to support users in accessing data and information crucial to their roles. The project will continue throughout the remainder of the strategic plan.

Plan International has set up youth clubs in schools across Rwanda, to teach young people the vital life skills they need, including information about their sexual health and reproductive rights. Photo by Plan International



Safeguarding

Plan International Ireland continued and increased its ongoing commitment to child safeguarding throughout the year. We have upheld our commitment to developing and deepening our safeguarding efforts across several areas, including staff training, implementation of policies and practices, and compliance with the Children First Act 2015.

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

Plan International Ireland has two safeguarding focal points and a third sitting on the Board of Directors. The two staff members sit across the Programmes and Communications & Fundraising departments, ensuring the highest standards of safeguarding are embedded across every area of our work.

Plan International Ireland is an active member of the Dóchas Safeguarding Working Group. This Working Group facilitates networking, learning, sharing of resources and expertise, as well as engaging with key stakeholders to promote dialogue on all elements of safeguarding, including reporting and capacity needs within organisations. Plan International Ireland, a relevant service under the Children First Act 2015, remains fully compliant with all statutory responsibilities outlined in the Act. Among other criteria, this has included developing a Safeguarding Statement, which is available on our website (plan.ie), outlining the policies and procedures in place to manage identified risks. The Safeguarding Focal Points are the organisation's Designated Liaison Persons, responsible for reporting any reasonable suspicion that a child has been harmed or is at risk.

Plan International's Shikshantar project is working in Delhi to help children who have fallen behind with their studies to catch up. Children's social and emotional skills are also developed through interaction with their fellow students and teachers. Photo: Plan International



We place a strong focus on culture being the most significant component of a safeguarding framework and sustainability

The strain of the humanitarian crisis in Haiti means that children, especially girls, often have to split their time between attending school and supporting their family with household chores – putting them at risk of dropping out of school. Photo by Plan International



Plan Ireland Charitable Assistance

(A company limited by guarantee)

Directors' Report and Financial Statements

Financial Year Ended 30 June 2023

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DIRECTORS AND OTHER INFORMATION

Board of Directors

Tara Bedi	
Siobhan Blackwell	
Ian Brady	<i>(resigned 26th April 2023)</i>
Mairéad Butler	<i>(appointed 26th April 2023)</i>
Deirdre Corcoran	<i>(appointed 27th October 2022)</i>
Conor Faughnan	<i>(resigned 7th December 2022)</i>
Eleanor Flew	
Charles Keane	
Aoife Kelly-Desmond	<i>(Chairperson)</i>
Oonagh Kelly	<i>(appointed 21st June 2023)</i>
Caleb Kyle	
David O'Leary	
John Perry	<i>(appointed 6th September 2023)</i>
Brighid Smyth	
Jennifer Victory	

Secretary and Registered Office

Jennifer Victory
11 Harrington Street
Dublin 8
D08 EK7D

Solicitors

McCann Fitzgerald
2 Harbourmaster Place
IFSC
Dublin 1

Registered Number: 359578

Revenue Commissioners Charity Number: CHY15037

Registered Charity Number: 20050764

Independent Auditors

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

Bankers

Bank of Ireland
39 St Stephens Green
Dublin 2

Allied Irish Bank
1-4 Lower Baggot Street
Dublin 2

Senior Management Team

Paul O'Brien	Chief Executive Officer
Anna Keane	Individual Giving Manager
Donal Maher	Chief Operating Officer
Dualta Roughneen	Head of Programmes <i>(resigned 11th August 2023)</i>
Juliane Schmucker	Head of Programmes <i>(appointed 9th October 2023)</i>
Carole Wickham	Head of Fundraising and Communication

DIRECTORS' (TRUSTEES') REPORT

The Directors present herewith the audited financial statements for the year ended 30 June 2023 (Financial Year 2023, or FY23). The Directors confirm that the financial statements of the Company comply with the current statutory requirement of the companies governing documents and the provisions of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the Republic of Ireland (FRS102) hereafter denoted as the Charity SORP (FRS102). The Charity SORP (FRS102) is not mandatory in the Republic of Ireland and the Irish Charity Regulator has not prescribed accounting regulations for Irish Charities. In the absence of such prescriptive guidance the Board has adopted the Charity SORP (FRS102) as it is considered best practice.

Structure

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

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

Activities

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

Plan International's aim is to achieve sustainable development: a better world for children now and in the long-term. This means working with children, their families, communities, governments and civil society organisations across Asia, Africa and Latin America and campaigning at national and international levels, to bring about sustainable change. Plan International's work benefits from the support of individuals, mainly through child sponsorship which connects children and families in developing countries with supporters of social justice for children around the world. Plan International Ireland has over 5,000 regular givers who support our work primarily through Child Sponsorship and our Girl Fund campaign. In addition, funding is currently received from a variety of sources primarily the public through various fundraising initiatives, Irish Aid, the European Union, United Nations organisations, Education Cannot Wait, corporates, and trusts and foundations.

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

Plan International actively encourages children to analyse their own situations and raises their awareness of the fundamental rights to which they are entitled. Plan International then supports the community to build the skills and access the resources it needs to implement projects that will lead to positive changes in children's lives.

Focus for the financial year ended 30 June 2023

Plan International Ireland Strategy 2025

In June 2021, the Board approved a new four-year strategic plan (2021 to 2025). Our vision and mission remain unchanged and continue to be aligned to the current Plan International Global Strategy, All Girls Standing Strong. We strive for a just world that advances children's rights and equality for girls. Our 2021-2025 strategy set out the following broad ambitions for the organisation:

- To have reached over 1.5 million programme participants in our programmes.
- To have successfully engaged the Irish public on the rights of the child and equality for girls.
- To have generated income of €50m over the four-year period, and
- To have further improved our reputation for collaboration in Ireland and across the Plan federation.

Following our award for **Best Small Workplace in Ireland** in 2020, 2021, and 2022, we will once again take part in the Great Place to Work survey in October 2023 and continue to implement our Human Resources strategy to ensure we have the right blend of competencies across the organisation.

We will continue to improve engagement between our Board and our Youth Advisory Panel, building on the appointment of a Youth member to our Board of Directors in April 2023. We will also undertake a board self-audit in the coming period, to ensure our governance continues to provide strong oversight and accountability to our donors and stakeholders.

A central effort in FY24 will be to refocus on increasing core unrestricted income to allow us to reach more children than ever before. This will involve building on our existing relationships with the public, corporates, trusts and foundations, and key institutional donors.

Staff and volunteers

The number of staff employed by Plan International Ireland decreased slightly to 25.5 (2022: 26.0). The ratio of the gross salary of the lowest paid staff member to that of the highest paid (excluding interns and apprentices) is 3.6:1. All roles within Plan International Ireland are evaluated and assigned a grade. Each grade has a pay range or salary band. Each year pay bands are reviewed, based on market conditions, using a range of sources and taking account of affordability. A pay review proposal is submitted by management to the HR and Remuneration Committee. The Committee reviews this proposal and any other significant issues and makes the recommendations on the proposals to the Board. Staff costs are set out in note 11 of the financial statements.

Plan International Ireland is fortunate to benefit from the support of volunteers and people on work placements, who provided approximately 3,024 working hours in FY23. Their dedication has helped us to carry out research and improve our administration. They have also provided essential support to all parts of the organisation, meaning that we have been able to enhance our relationship with our supporters and our beneficiaries. We seek to continuously improve our work with volunteers. The Board is very grateful to all staff and volunteers for their commitment to Plan International and their efforts over the last year.

The Environment

We are very aware of the environmental impact of our activities, and the fact that it is the most vulnerable communities in developing countries who are most impacted by climate change. In June 2023 the Members Assembly approved a new Global Environmental Policy, with ambitious reduction targets to 2031. We monitor electricity, water, and paper use, and air travel to measure our environmental impact.

Financial review

The financial outcome for FY23 is set out in the 'Statement of Financial Activities' on page 73.

Income

Plan International Ireland income for the year to 30 June 2023 was €17.014m, an increase of 11.5% on the previous financial year. This increase was primarily in our grant income, specifically funding from Education Cannot Wait (ECW), with large grants received for education programmes in Bangladesh and Central African Republic. Overall, the results represent an excellent performance and are a validation of our supporters' faith in our ability to deliver change for girls and boys in the world's poorest countries.

Incoming resources from donations and legacies

Income from donations and legacies comprises donations from individual and corporate donors, child sponsors and regular givers, trusts and foundations, trade unions, and tax refunds from the Revenue Commissioners. In FY23 we received just over €1.995m from these income streams (see note 5a to the financial statements). This represents a decrease of 7.7% when compared to FY22. This decrease is primarily related to a drop in legacy income, with the FY22 figure including a large one-off donation.

Grants from governments and other co-funders

Plan International Ireland received a total of €14.729m in grants from governments and other co-funders in FY23 (see note 5b to the financial statements for analysis by donor). This represents a substantial 20.5% increase from FY22 levels. Irish Aid (Government of Ireland's official international development aid programme) was the largest donor in FY23, providing a figure of €4.489m or 26.4% of overall income.

Donated commodities

Commodities donated to the organisation and distributed as part of its emergency response and relief programmes were valued at €290k in FY23, a decrease from FY22 figure of €881k (see note 5c to the financial statements for details).

Four-year income trend:

Key indicator	FY23	FY22	FY21	FY20
Total income	€17.01m	€15.26m	€10.65m	€15.72m

Expenditure

Total expenditure for the year was €16.510m, made up as follows:

Key indicator	€	%
Charitable activities	15,553,095	94.2
Raising funds	956,742	5.8

Total expenditure, at €16.510m, represents a 5.6% decrease from FY22 level of €17.496m. This decrease is due to a reduction in Charitable activity expenditure compared to FY22 levels. The FY22 levels were higher than normal due to a release of restricted funding to our projects overseas.

Charitable activities

Expenditure on charitable activities in FY23 totalled €15.553m, a 7.0% decrease from FY22 levels of €16.716m (see note 6 to the financial statements for details). As noted above, the FY22 levels included release of restricted funds for projects, primarily in Nigeria.

Raising funds

The cost of raising funds totalled €957k in FY23, a 22.5% increase from FY22 levels of €781k. This increase is primarily due to an increase in donor acquisition activity.

Support costs

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

Total support costs for the year amounted to €698k, a 12.4% increase from FY22 levels of €621k (see note 8 to the financial statements for details).

Key expenditure indicators

There are a number of key expenditure indicators which, taken together, are used by management as a measure of performance. These are set out below:

Key indicator	FY23	FY22
Return on fundraising spend (per one euro spent)	€2.09	€2.77
Charitable activities as a percentage of total costs	94.2%	95.5%
Support costs as a percentage of total costs	4.2%	3.6%

Return on fundraising spend – this essentially measures how much donation and legacy income Plan International Ireland get back for each euro spent on fund raising. This figure decreased from €2.77 in FY22, to €2.09 in FY23. The decrease is mainly due to increased investment on regular giving fundraising, with financial returns from this type of fundraising typically received over a longer period of time. Management also benchmarks this ratio against a number of NGOs in Ireland and across the Plan federation. On average, €2.09 would be viewed slightly lower than most agencies reviewed, varying from €4.80 (Trócaire) to €3.30 (Concern).

Charitable activities as a percentage of total costs – this details out how much of our total expenditure is spent on core activities, such as emergency response, education, and advocacy. This percentage decreased slightly from 95.5% in FY22, to 94.2% in FY23. The decrease is due to additional fundraising spend in the period. The Board have committed to ensuring this percentage exceeds 90% on an annual basis for the life of the current strategy.

Support costs as a percentage of total costs – this illustrates how much of total expenditure is absorbed by essential but non-core activities and functions. Total support costs increased by 12.4% in FY23 and increased as a percentage of overall total costs at 4.2% (versus 3.6% in FY22). Management benchmark this ratio against a number of NGOs in Ireland and across the Plan federation. On average, 4.2% would be viewed as the low end of the benchmark which currently varies from 7% (Trócaire) to 6.3% (Concern).

Reserves position and policy

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

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

The reserves are managed in accordance with the organisational reserves policy. the current unrestricted reserves balance is at the top end of the Board's policy of holding unrestricted reserves in a range of between €900,000 and €1,100,000 and is a result of reduced expenditure during the COVID pandemic period. The FY24 operating budget approved by the Board includes a planned deficit, and the Board anticipate that the unrestricted reserves figure at 30 June 2024 will be in line with policy.

Plan's available reserves at 30 June 2023 are €3,747,367 (2022 - €3,243,509). Of the available reserves, €2,330,307 (2022 - €1,661,584) is held in restricted funds, as the funds were donated for specific areas and activities.

Restricted Reserves

Due to the nature of restricted reserves, surpluses in one year are typically balanced by deficits in later years as surplus funds received are spent down over the life of the project. Plan has a surplus of €668,723 (2022 – deficit of €2,420,180) in restricted reserves at 30 June 2023. Expenditure on these funds continues throughout FY24.

Unrestricted Reserves

Unrestricted reserves totalled €1,417,060 (2022 - €1,581,925) and are split out into two main types:

Designated reserves

These are unrestricted reserves that have been allocated by the Board for specific purposes and that are, as a result, not available for general usage. At 30 June 2023, funds have been designated for four specific purposes as follows:

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

General Reserves

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

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

Key indicator	FY23	FY22	FY21	FY20
Unrestricted reserves	€1,417,060	€1,581,925	€1,396,668	€1,071,025
Unrestricted reserves as a percentage of total income	8.3%	10.4%	13.1%	6.8%

Governance and management

Plan International Ireland is governed by a board of directors. The Board's commitment to governance is reflected in the emphasis on transparency, accountability, effectiveness and on value for money in all aspects of Plan International Ireland's work. The Board has taken action to ensure that the organisation is fully compliant with the principles outlined in the Charities Governance Code.

Board and Committee changes

During the period the Board appointed Aoife Kelly Desmond as the new Chairperson, following the retirement of Conor Faughnan. Brigid Smyth was appointed Vice-Chairperson. Both Aoife and Brigid took up their new positions in December 2022.

Deirdre Corcoran was appointed to the Board and the Finance Committee in October 2022. Ian Brady retired from the Board, the HR & Remuneration and Finance Committee in April 2023. Oonagh Kelly was appointed to the Board and the HR and Remuneration Committee in June 2023. Mairéad Butler was appointed to the Board in April 2023, and becomes Plan's first Youth Advisory Panel member to sit on our Board of Directors.

As of 30 June 2023, there were 12 board directors. John Perry was appointed to the Board and the Finance Committee after the year end, in September 2023. The names and biographies of the current board members appears on page 59 - 60.

Decision making

The Board is responsible for the Vision, Mission and Goals of Plan International Ireland. They approve strategy, structure, annual plans and budgets, and ensure that the organisation is effective and accountable. The Board appoints the Chief Executive Officer (CEO) and delegates a range of day-to-day decision-making powers to the CEO and the senior management team. These delegated powers are reviewed annually by the Board and outlined in the CEO Delegation of Authority Policy.

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

A comprehensive conflicts of interest and loyalty policy is in place, and requires all board directors and committee members to disclose and manage actual or potential conflicts. New Board directors must sign a declaration stating any conflicts of interest or loyalty, and annual declarations are made by board directors and committee members. Declaration of conflicts of interest or loyalty are a standing agenda item on all board and committee meetings. The policy was last approved by the Board in 2021.

Conflicts of interest and loyalty

A comprehensive conflicts of interest and loyalty policy is in place, and requires all board directors and committee members to disclose and manage actual or potential conflicts. New Board directors must sign a declaration stating any conflicts of interest or loyalty, and annual declarations are made by board directors and committee members. Declaration of conflicts of interest or loyalty are a standing agenda item on all board and committee meetings. The policy was last approved by the Board in 2021.

Board effectiveness and appointments to the board

Board directors, all of whom are non-executive, are drawn from diverse backgrounds and bring a broad range of experience and skills to the organisation. Every three years the Board conducts a self-audit, to review if it is still fit for purpose and holds the appropriate set of skills. Board recruitment is based on the gaps identified, as well as ensuring a balance of both age and gender among members. The most recent self-audit process was completed in early 2020. The audit was conducted by an external facilitator, and its main findings related to areas such as board succession planning, board induction and renewal, board performance, and the board dynamic. An action plan was approved by the Board in February 2021, and all actions are complete. The next self-audit is due to take place by the end of FY24.

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

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

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

Attendance of board directors in FY23

Name	Attended	
Conor Faughnan	Chairperson (<i>until 7th December 2022</i>)	2/3
Aoife Kelly-Desmond	Vice-Chairperson (<i>until 7th December 2022</i>)	
	Chairperson (<i>from 8th December 2022</i>)	6/6
Tara Bedi		5/6
Siobhan Blackwell		6/6
Ian Brady		3/5
Mairéad Butler		2/2
Deirdre Corcoran		4/4
Eleanor Flew		6/6
Oonagh Kelly		1/1
Charles Keane		4/6
Caleb Kyle		3/6
David O'Leary		6/6
Brigid Smyth	Vice-Chairperson (<i>from 8th December 2022</i>)	6/6
Jennifer Victory	Company Secretary	6/6

Committees of the board

There are four standing committees of the board. All committees have terms of reference which are reviewed and approved by the board on a three-year cycle. As well as the four main committees, from time to time the board will appoint a special project committee. Such a committee was appointed following the last Board Self-Audit, to oversee the implementation of the recommendations. Details of the committees are set out below.

Attendance of committee members in FY23

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

Programme Committee

Chaired by Charles Keane, this committee is responsible for overseeing the programme work carried out by the organisation; reviewing policies and positions; providing technical input; and providing support to the Head of Programmes as required. The committee currently consists of two board directors, as well as two external members (Dr Pat Gibbons, Director of UCD's Centre for Humanitarian Action, and Sarah O'Boyle, Assistant Principal Officer at the HSE). The CEO and Head of Programmes attend meetings by invitation.

Name	Attended
Tara Bedi	4/4
Pat Gibbons (external)	4/4
Charles Keane	4/4
Sarah O'Boyle (external)	2/4

Marketing and Fundraising

Chaired by Brighid Smyth, the committee is responsible for overseeing the communication and fundraising activities of the organisation; ensuring the activities are in line with the Dóchas Code of Images and Messaging, the Charities Institute Fundraising Standards; and that the organisation is achieving appropriate return on investment on all our communication and fundraising activities. The committee currently consists of three board directors and one Youth Advisory Panel (YAP) Member. The CEO and Head of Fundraising and Communication attend meetings by invitation.

Name	Attended
Brighid Smyth	4/5
Anna Golden (YAP)	3/5
Eleanor Flew	4/5
David O'Leary	5/5

Finance committee

Chaired by Siobhan Blackwell, the committee is responsible for monitoring the financial reporting process; monitoring the effectiveness of the internal control and risk management systems; annually reviewing and endorsing the Reserves Policy; reviewing and endorsing the annual operating budget; and reviewing the effectiveness of internal and external auditors. In line with the CEO Delegation of Authority Policy, the Finance Committee approve the CEO expenses. The committee currently consists of four board directors, with John Perry appointed to the committee in September 2023. The CEO and Chief Operating Officer attend meetings by invitation.

Name	Attended
Siobhan Blackwell	5/5
Ian Brady (resigned 26th April 2023)	2/4
Deirdre Corcoran	3/3
Jennifer Victory	5/5

HR and Remuneration committee

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

Name	Attended
Aoife Kelly-Desmond	2/2
Ian Brady (resigned 26th April 2023)	1/1
Oonagh Kelly	1/1
Caleb Kyle	2/2

Board officers

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

Directors

Aoife Kelly-Desmond (Chairperson): Aoife has been a board director since 2017 and was appointed Chair in December 2022. Aoife is Managing Solicitor at Mercy Law Resource Centre, an independent law centre which provides free legal advice and representation to people who are homeless or at risk of becoming homeless. Aoife previously worked as a solicitor in A&L Goodbody and Matheson, where she advised commercial entities and public bodies on investigations, regulatory matters and complex litigation and disputes. Aoife is a member of the CORU Social Worker's Registration Board representing the interests of the general public.

Brighid Smyth (Vice-Chairperson): Brighid has been a board director since 2016, and was appointed Vice-Chairperson in December 2022. Brighid is Head of Corporate Communications at Vhi since 2004. Prior to this she was Director of Communications at MCO Projects, and at COMREG as its Public Affairs Manager. Brighid spent ten years with Enterprise Ireland, first as its Graduate Placement Programme Co-ordinator and then as Press Officer. In 2022, Brighid completed a professional certificate in Governance with the Institute of Public Administration.

Jennifer Victory (Secretary): Jennifer has been a board director since 2018. Jennifer is the Head of Finance Operations at ION Group. Jennifer has a wealth of senior financial experience with previous roles in Smurfit Kappa, Hostelworld Group plc, and Applegreen plc. She is a Fellow of the Association of Chartered Certified Accountants (FCCA) and holds a degree in International Business and German from Dublin City University.

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

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

Mairéad Butler: Mairéad has been a board director since April 2023. Mairéad is studying a BA in European Studies, with a major in Spanish and a minor in German, in Trinity College Dublin, where she is a 2022 Laidlaw Scholar. Mairéad has been a member of the Plan International Ireland Youth Advisory Panel (YAP) since January 2021.

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

Eleanor Flew: Eleanor has been a board director since 2020. Eleanor is the Director of Fundraising and Communications with Our Lady's Hospice & Care Services (Harold's Cross, Blackrock and Wicklow). Eleanor joined the Our Lady's Hospice & Care Services team in December 2014 and is a graduate of NUI Maynooth and the UCD Michael Smurfit Graduate Business School. Eleanor has previously worked for two not-for-profit organisations encompassing both domestic and overseas functions, Focus Ireland and UNICEF Ireland. Prior to the not-for-profit sector, Eleanor worked in advertising across a diverse range of industries including technology, FMCG, retail, and telecoms.

Charles Keane: Charles has been a board director since 2020. Charles is a graduate of University College Dublin with a Degree in Commerce and a post graduate Diploma in Development Studies. Most of his career has been in the Banking and Finance sphere specialising in the small business sector both in Ireland and overseas. He was previously Managing Director of ICC Consulting where he managed numerous projects on behalf of various international development agencies primarily in developing countries. Most of his international experience has been gained in Africa and Asia. He presently works in Dublin as an independent consultant to the SME sector.

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

Caleb Kyle: Caleb has been a board director since 2015. He has worked as senior executive for a range of real estate organisations including Irish Life, Bank of Ireland, and State Street Global Advisors. He founded his own Management consultancy, Stanstone in 2015 providing services to clients in the Real Estate, Financial Services and Not-for-Profit sectors.

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

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

Plan International federation

Plan International is an international development organisation that works with children, families, and communities in the world's poorest countries. The purpose of Plan International is to 'strive for a just world that advances children's rights and equality for girls'. To enable us to do this, Plan International is organised into separate legal entities which, in the year ended 30 June 2023, included 20 National Organisations, Plan International Inc., and their subsidiaries.

Programme delivery is carried out through country offices in 55 countries by Plan International Inc., a not-for-profit organisation incorporated in the USA. Plan International Ireland and the other National Organisations raise funding for these programmes from a range of donors (e.g., institutional donors, corporations, trusts and foundations, and major donors), signing contracts with the donors as applicable and then providing grant management support to the country offices which directly implement the programmes. The National Organisations also represent Plan International's work in their own countries through raising funds from individual giving, through campaigning, and through managing the relationship between child sponsors and their sponsored children.

Members' assembly

Our supreme governing body is the Members' Assembly, made up of delegates from the governing bodies of our 20 National Organisations. The Members' Assembly meets twice a year. From June 2023, the Members' Assembly will also include two delegates under the age of 25 who have been involved with the youth advisory bodies of our Country Offices. The Members' Assembly decides on our Global Strategy, annual budget, financial statements, and Global Policies. It also elects our International Board members in accordance with the Members' Assembly approved Election Procedures. It is chaired by Gunvor Kronman, who also chairs the International Board.

The Members' Assembly has two committees: the Board Oversight Committee (Dorothee Ritz (Chair), Ann O'Brien, Sally Treeby, and Heikki Eidsvoll Holmås) and the Nominating and Governance Committee (Christine Bosse (Chair), Kazuyuki Mori, Paula Salovaara, Margarita Vargas, and Aoife Kelly Desmond).

In June 2022, the Members' Assembly approved a new global strategy to 2027, entitled All Girls Standing Strong. The global strategy is available on Plan International's website.

International Board

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

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

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

The responsibilities and powers of the International Board are prescribed by the by-laws and include the following: the management of Plan International's affairs in a manner consistent with the by-laws; the preparation of recommendations to the Members' Assembly; implementing the vision, mission and overall strategic goals and policies set by the Members' Assembly; overseeing the development and implementation of budgets and long-term financial plans approved by the Members' Assembly; the selection and evaluation

of the performance of the Chief Executive Officer; measurement and evaluation of Plan International's programme, financial and other performance; and assuring the financial integrity of Plan International including reporting the results of assurance activities to the Members' Assembly.

Risk management and internal control

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

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

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

Credit risk:

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

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

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

Foreign exchange risk:

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

Liquidity risk:

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

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

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

In late FY22 the Board identified a number of new and emerging risks which could impact on the achievement of the organisations strategic objectives in the near term, including cyber security, financial sustainability, and security in the complex countries we work in. Management reviewed all three risks in FY23, with some initial controls put in place to mitigate identified risks, such as migrating all IT infrastructure into Microsoft Azure. The financial sustainability risks were identified during the work on Strategy 2025, and key financial targets were based on ambitious, yet achievable levels of activity. During the year management reviewed the impacts of the current economic environment, including the ongoing inflationary pressures experienced in Ireland and in the many countries we work in. Additional financial processes were implemented, including multi-year projections, to ensure the organisation is sufficiently resourced to met its commitments. Work on the security risks continues, and it is expected they will be closed out in FY24.

Risk appetite

The risk appetite of the organisation is determined and communicated by the Board, to help ensure decision making throughout the organisation is made consciously and aligned to agreed parameters. The appetite defines the level and nature of risk acceptable to enable the achievement of our strategic objectives. Three levels of risk appetite have been identified – Bold (a positive risk appetite, indicating our appetite for taking more risks); Balanced (a neutral risk appetite, indicating our appetite for taking some risk); and Averse (a negative appetite, indicating our attitude to taking limited or no risk).

As an example, the Board have allocated a Bold Risk Appetite in relation to our Strategic objectives risk type. As Plan International embarks on an ambitious global strategy, we recognise it will result in significant change throughout the organisation. During this global transformation period our risk profile will increase and decisions relating to the strategic objectives will require a greater risk appetite.

Principal risks and uncertainties

The section below describes the principal risks and uncertainties that have been identified by the Board, the mitigating actions for each and an update on any change in profile of each risk during the year. The Board has determined that these are the principal risks and uncertainties which could impact the organisation in the achievement of its objectives. The section below does not represent an exhaustive list of all the risks that may impact the organisation.

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

Risk 1: Fraud

Trend: Unchanged ◀▶

Risk Appetite: Averse

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

Mitigation: Plan International has strong financial controls in place throughout the programme implementation cycle, including sophisticated financial systems, whistleblowing, anti-fraud, and anti-corruption policies. We have a zero-tolerance to fraud and are one of the few international NGOs with a dedicated global Counter Fraud Unit. All suspected cases of fraud related to Irish funds are investigated and reported to donors, and internally reported to both the Finance Committee and the Chair of the Board. Additionally, a summary of all confirmed fraud cases throughout the federation is reported to the Finance Committee and external donors on a quarterly basis. Each year Plan International Ireland's accounts are audited by PricewaterhouseCoopers (PwC) to ensure accuracy and consistency in financial reporting. Plan International has a large internal audit function staffed with experienced auditors called Global Assurance (GA). GA carries out audits of each Plan International Country Office (CO) at least every three years.

Developments in FY23: Travel restrictions due to COVID increased the likelihood of this risk crystallising throughout 2020 and 2021. In late 2022 these restrictions began to reduce, and by the end of the financial year travel levels had returned to pre-COVID levels.

In June 2023 the Finance Committee reviewed and endorsed revisions to the existing Anti-Fraud, Anti-Bribery and Corruption Policy. The Policy sets out a framework for addressing the risks of fraud and corruption and promotes a culture of transparency throughout all Plan entities. The policy was approved by the Board in September 2023.

Risk 2: Operational Continuity

Trend: Increasing ▲

Risk Appetite: Balanced

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

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

Developments in FY23: This risk increased in early 2023 in relation to senior staff with the resignation of our Head of Programmes, and the departure of our Individual Giving Manager on maternity leave. Following a comprehensive recruitment process, we appointed a new Individual Giving Manager in July 2023, to support us over the coming twelve-month period. We have also successfully appointed a new Head of Programmes, and the successful candidate commenced in early October 2023.

Risk 3: Financial

Trend: Unchanged ◀▶

Risk Appetite: Bold

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

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

Developments in FY23: FY23 was the second year of our new four-year strategy and we have ambitious targets for raising funds to assist in achieving our programmatic objectives. While FY23 targets were achieved in all business units, we continued to struggle to acquire new regular donors, mainly because of the availability of suppliers for Door-to-Door acquisition. On our Grants side, we were successful in our new five-year proposal to Irish Aid, focusing on our education programming in West and Central Africa. This multi-annual funding allows Plan to implement strategic programming across the region.

Risk 4: Reputational

Trend: Unchanged ◀▶

Risk Appetite: Balanced

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

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

Developments in FY23: The organisation has a strong framework of policies and procedures in place to ensure this risk is managed appropriately. The Board regularly requests management to review Charities Regulator reports, to highlight control weaknesses found across the sector and to amend or develop policies if gaps are identified.

In the period management recommended new controls in relation to the use of the company credit card, and a new policy in relation to redundancy payments. The new Credit Card Usage Policy was approved by the Board in September 2023. The Redundancy Policy will go to the HR and Remuneration Committee in November 2023 for review, ahead of the December 2023 Board meeting.

Risk 5: Compliance

Trend: Unchanged ◀▶

Risk Appetite: Adverse

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

Mitigation: A Quarterly Compliance report is tabled at each Finance Committee meeting. This report outlines the organisations compliance against a multiple of areas. Compliance is also ensured by the design and implementation of appropriate control systems and detail policies and procedures. Plan International Ireland is fully compliant with the Charities Regulator Governance Code.

Developments in FY23: Plan was subject to a number of donor audits throughout FY23, including an audit in relation to our submission to the European Union, to be eligible for Programme Partnership opportunities. This large and comprehensive audit was a follow up to work completed by audit firm EY in summer 2020. Management were encouraged with the strong findings of the audit report, and Plan's application has been successful with a score of 9.5 out of 10 (up from 6.9 in 2020). The report highlights the strong internal control environment within Plan, both in Ireland and globally.

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

Plan International federation

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

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

Plan International continues to develop its approach to risk management throughout Plan International as part of an on-going improvement plan overseen by Plan International's Global Risk and Insurance Team. In FY21 this team began producing detailed quarterly risk reports, detailing out the risk environment across the entire federation. These quarterly reports are reviewed by the Plan International Ireland Finance Committee. In early 2023 the team began a review of the existing global risk management software, and a new system is due to be rolled out in FY24.

Ukraine/Russia Conflict

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

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

Statement of directors' responsibilities

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

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

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

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

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

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

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

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

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

Accounting records

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

Memberships

Plan International Ireland is a member of the following groups:

- Dóchas
- Irish Consortium on Gender Based Violence (GBV)
- Irish Development Education Association (IDEA)
- Irish Emergency Alliance CLG (IEA)
- The Wheel
- Comhlámh
- Charities Institute Ireland

Compliance with sector-wide legislation and standards

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

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

Lobbying and political contributions

There were no political contributions in the year ended 30 June 2023, 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 73.

Subsequent events

There have been no significant events affecting the organisation.

Research and development

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

Transactions involving directors

There were no contracts in relation to the affairs of the company in which the directors had any interest, as defined in the Companies Act, 2014, at any time during the year ended 30 June 2023.

Disclosure of information to auditors

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

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

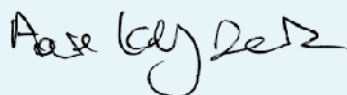
Auditors

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

On behalf of the board



Deirdre Corcoran



Aoife Kelly-Desmond

Date: 25th October 2023



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

Report on the audit of the financial statements

Opinion

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

- give a true and fair view of the company's assets, liabilities and financial position as at 30 June 2023 and of its net income and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Directors' Report and Financial Statements, which comprise:

- the balance sheet as at 30 June 2023;
 - the statement of financial activities for the year then ended;
 - the statement of cash flows for the year then ended;
 - the statement of changes in funds for the year then ended; and
 - the notes to the financial statements, which include a description of the significant accounting policies.
-

Basis for opinion

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

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

Independence

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

Conclusions relating to going concern

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

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

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

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



Reporting on other information

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

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

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

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

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 30 June 2023 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.
- Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Statement of directors' responsibilities set out on page 67, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

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



A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditors' report.

Use of this report

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

Other required reporting

Companies Act 2014 opinions on other matters

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

Other exception reporting

Directors' remuneration and transactions

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

Aisling Fitzgerald
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin
25 October 2023

STATEMENT OF FINANCIAL ACTIVITIES

Financial Year Ended 30 June 2023

	Notes	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
Income and endowments from:							
Donations and legacies	5 (a)	1,755,509	239,440	1,994,949	1,904,530	255,936	2,160,466
<i>Charitable activities:</i>							
- grants from governments and other co-funders	5 (b)	809,516	13,919,481	14,728,997	571,948	11,648,136	12,220,084
- donated commodities	5 (c)	-	289,702	289,702	-	880,648	880,648
Investment income	9	47	-	47	192	-	192
Total income		<u>2,565,072</u>	<u>14,448,623</u>	<u>17,013,695</u>	<u>2,476,670</u>	<u>12,784,720</u>	<u>15,261,390</u>
Expenditure on:							
Charitable activities	6	1,494,998	14,058,097	15,553,095	1,326,857	15,388,730	16,715,587
Raising funds	7	918,593	38,149	956,742	742,121	38,605	780,726
Total expenditure		<u>2,413,591</u>	<u>14,096,246</u>	<u>16,509,837</u>	<u>2,068,978</u>	<u>15,427,335</u>	<u>17,496,313</u>
Net income / (expenditure)		151,481	352,377	503,858	407,692	(2,642,615)	(2,234,923)
Transfers between funds	16	(316,346)	316,346	-	(222,435)	222,435	-
Net movement in funds		<u>(164,865)</u>	<u>668,723</u>	<u>503,858</u>	<u>185,257</u>	<u>(2,420,180)</u>	<u>(2,234,923)</u>
Reconciliation of funds:							
Total funds brought forward		1,581,925	1,661,584	3,243,509	1,396,668	4,081,764	5,478,432
Total funds carried forward		<u>1,417,060</u>	<u>2,330,307</u>	<u>3,747,367</u>	<u>1,581,925</u>	<u>1,661,584</u>	<u>3,243,509</u>

The company has no recognised gains and losses other than those included in the surplus above, and therefore no separate statement of total recognised gains and losses has been presented. All of the amounts detailed above relate to continuing operations.

The notes on pages 77 to 85 form an integral part of these financial statements.

BALANCE SHEET

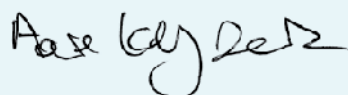
As at 30 June 2023

	Notes	2023 €	2022 €
Fixed assets			
Tangible assets	12	90,292	74,659
Current assets			
Debtors	13	689,374	725,327
Cash at bank and in hand	15	3,209,709	2,617,8088
Creditors: amounts falling due within one year	14	(242,008)	(174,285)
Net current assets		3,657,075	3,168,850
Total assets less current liabilities		3,747,367	3,243,509
The funds of the charity:			
Restricted funds	16	2,330,307	1,661,584
Unrestricted funds		1,417,060	1,581,925
Total charity funds		3,747,367	3,243,509

On behalf of the board



Deirdre Corcoran



Aoife Kelly-Desmond

Date: 25th October 2023

STATEMENT OF CASH FLOWS

Financial Year Ended 30 June 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net cash inflow/(outflow) from operating activities	17	638,176	(2,274,062)
Cash flows from investing activities			
Purchase of fixed assets	12	(46,322)	(60,037)
Loss on disposal of fixed assets		-	707
Returns on investments and servicing of finance		47	192
Net cash used in investing activities		(46,275)	(59,138)
Change in cash and cash equivalents in reporting period		591,901	(2,333,200)
Cash and cash equivalents at the beginning of the reporting period		2,617,808	4,951,008
Cash and cash equivalents at the end of the reporting period		3,209,709	2,617,808

STATEMENT OF CHANGES IN FUNDS

Financial Year Ended 30 June 2023

	Unrestricted funds €	Restricted funds €	Total €
Balance at 1 July 2021	1,396,668	4,081,764	5,478,432
Net income/(expenditure)	185,257	(2,420,180)	(2,234,923)
Balance at 30 June 2022	1,581,925	1,661,584	3,243,509
Balance at 1 July 2022	1,581,925	1,661,584	3,243,509
Net (expenditure) / income	(164,865)	668,723	503,858
Balance at 30 June 2023	1,417,060	2,330,307	3,747,367

NOTES TO THE FINANCIAL STATEMENTS

1 General information

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

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

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

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

2 Statement of compliance

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

3 Summary of significant accounting policies

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

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

(a) Basis of preparation

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

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

(b) Going concern

Plan International Ireland has recorded a net surplus/(deficit) of €503,858 (2022: (€2,234,923)) for the financial period ended 30 June 2023. At the balance sheet date, the company has net current assets of €3,657,075 (2022: €3,168,850) and total net assets of €3,747,367 (2022: €3,243,509).

The Charity meets its day-to-day working capital requirements through its cash balances. The Directors have modelled the income and expenditure on our cash forecast for the next 12 months, and we are comfortable that the organisation will be in a position to meet its obligations as they fall due. The Directors are comfortable that the forecasts they have prepared have considered a number of sensitivities, including a range of outcomes, and that in all cases there remains sufficient mitigation measures available to the Directors to ensure that cash-flows are managed and that the Charity can continue to meet its obligations as they fall due for the period of at least 12 months from signing the financial statements. The company is performing strongly in FY24 and therefore, these financial statements have been prepared on a going concern basis.

(c) Income

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

Income from donations and legacies

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

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

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

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

Income from charitable activities – donated commodities

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

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

(d) Expenditure

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

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

Charitable activities

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

Raising funds

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

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

(e) Funds

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

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

(f) Accounting convention

The financial statements are prepared under the historical cost convention.

(g) Income tax

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

(h) Financial instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for any financial instruments. As at 30 June 2023 there were none (2022: none).

(i) Financial assets

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

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

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

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

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

(ii) Financial liabilities

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

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

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

(i) Fixed assets

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

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

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

(j) Reserves policy

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

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

(k) Pensions

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

4 Critical accounting judgments and estimation uncertainty

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

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

Revenue recognition

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

Cost allocation

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

5 Incoming resources

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
(a) Income from donations and legacies						
Committed giving	1,227,247	872	1,228,119	1,286,289	1,046	1,287,335
Refund from Revenue Commissioners	398,549	-	398,549	397,749	-	397,749
Legacy donation	1,817	-	1,817	106,128	-	106,128
Public appeals and other donations	117,666	158,244	275,910	95,625	147,184	242,809
Corporates, major donors, and trusts	10,230	80,324	90,554	18,739	107,706	126,445
Total	1,755,509	239,440	1,994,949	1,904,530	255,936	2,160,466
Number of sponsored children			4,255			4,339
Girl Fund Members			1,359			1,386
(b) Income from charitable activities – grants from governments and other co-funders						
Irish government (Irish Aid)	278,730	4,210,556	4,489,286	213,208	3,886,195	4,099,403
Irish embassies (Department of Foreign Affairs)	-	531,254	531,254	-	2,217,638	2,217,638
European Commission (INTPA/DEVCO)	111,949	1,931,378	2,043,327	16,326	225,269	241,595
European Civil Protection and Humanitarian Aid Operations (ECHO)	149,974	1,207,914	1,357,888	44,320	1,149,771	1,194,091
Education Cannot Wait	11,114	2,116,900	2,128,014	29,421	371,397	400,818
Ministry of Education (Colombia)	-	83,552	83,552	-	-	-
Irish Research Council	-	11,324	11,324	-	13,875	13,875
Gaiety School of Acting	-	-	-	-	(22,491)	(22,491)
Save the Children	13,939	3,720	17,659	5,544	242,461	248,005
Other donors	-	230,377	230,377	-	87,254	87,254
POBAL	1,685	-	1,685	-	-	-
UN agencies	242,125	3,592,506	3,834,631	263,129	3,476,767	3,739,896
Total	809,516	13,919,481	14,728,997	571,948	11,648,136	12,220,084
(c) Income from charitable activities - donated commodities						
Donor	Commodity received	Country	Total 2023 €	Total 2022 €		
UNICEF	Educational Equipment	Central African Republic	(79,718)	259,557		
UNICEF	Educational Equipment	Cameroon	27,343	-		
UNICEF	Educational Equipment	Ethiopia	-	8,371		
Irish government (Irish Aid)	Shelter kits	Malawi	-	316,869		
UNICEF	Educational Equipment	Philippines	48,313	171,435		
WFP	Foodstuffs	El Salvador	-	124,416		
WFP	Foodstuffs	Malawi	293,764	-		
Total			289,702	880,648		

In 2023 and 2022 all donated commodities were restricted.

6 Charitable activities

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
Direct to the field	603,164	13,504,677	14,107,841	636,753	14,852,163	15,488,916
Staff costs	363,171	337,471	700,642	261,237	372,338	633,575
Development Education / Global Citizen Education	11,973	39,669	51,642	9,296	13,220	22,516
Programme management	112,413	112,571	224,984	68,520	85,756	154,276
Support cost allocation	404,277	63,709	467,986	351,051	65,253	416,304
Total	1,494,998	14,058,097	15,553,095	1,326,857	15,388,730	16,715,587

7 Raising funds

	Unrestricted funds 2023 €	Restricted funds 2023 €	Total 2023 €	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €
Marketing and advertising	338,475	750	339,225	183,065	2,505	185,570
Fundraising	127,230	6,020	133,250	113,478	1,481	114,959
Staff costs	253,767	-	253,767	272,672	2,480	275,152
Support cost allocation	199,121	31,379	230,500	172,906	32,139	205,045
Total	918,593	38,149	956,742	742,121	38,605	780,726

8 Support costs

	Charitable Activities 2023 €	Fund Raising 2023 €	Total 2023 €	Charitable Activities 2022 €	Fund Raising 2022 €	Total 2022 €
Finance, HR, and ICT	235,264	115,876	351,140	189,087	93,133	282,220
Premises costs	48,008	23,645	71,653	44,495	21,915	66,410
Communications	30,645	15,094	45,739	34,511	16,998	51,509
Governance and Board	34,053	16,773	50,826	40,477	19,936	60,413
General management	120,016	59,112	179,128	107,734	53,063	160,797
Total	467,986	230,500	698,486	416,304	205,045	621,349

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

9 Other information

	2023 €	2022 €
The net income for the year is stated after charging/(crediting) the following items:		
Depreciation	30,689	24,894
Audit of entity financial statements	32,288	30,750
Interest receivable	(47)	(192)

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

10 Taxation

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

11 Employees

	2023 €	2022 €
(a) Staff costs		
Staff costs were as follows:		
Wages and salaries	1,211,610	1,148,700
Social insurance costs	133,800	126,059
Other employee benefit costs	28,868	28,029
Other retirement benefit costs	34,431	33,860
Total	1,408,709	1,336,648

Plan International Ireland has a defined contribution pension scheme, which matches employee contributions up to a maximum of between 5% and 9% of pensionable salary.

Other employee benefit costs include the cost of health insurance to employees.
No staff costs have been capitalised during the year (2022: zero).

	2023 Number	2022 Number
(b) Staff numbers		
The average number of employees during the financial year, analysed by activity was as follows:		
Programmes	14.0	13.0
Public Engagement	6.0	7.5
Finance, HR, and ICT	4.5	4.5
CEO	1.0	1.0
Total employees	25.5	26.0

	2023 Number	2022 Number
(c) Salary range		
Salary banding for all employees earning over €60,000		
€60,000 to €70,000	1	2
€70,001 to €80,000	2	1
€80,001 to €90,000	-	-
€90,001 to €100,000	1	1

Remuneration includes salaries and benefits in kind but excludes employer pension scheme contributions. The remuneration of Senior Management (including the CEO) is reviewed annually by the HR and Remuneration Committee. The CEO salary is €99,500 (2022: €99,500).

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

Directors

Directors received no remuneration (2022: €nil) or expenses (2022: €nil) during the reporting period. There were no loans advanced to directors during the year and no loans outstanding at 30 June 2023 (2022: €nil).

Key management compensation

Key management are defined as the senior management team, details of which can be found on page 47. The compensation paid or payable to key management for employee services is shown below:

	2023 €	2022 €
Wages and salaries	365,180	355,100
Social insurance costs	41,065	39,113
Other employee benefit costs	6,445	6,332
Other retirement benefit costs	12,703	12,555

12 Fixed assets

	Website and software €	Computer equipment €	Fixtures and fittings €	Leasehold improvements €	Total €
Cost					
At beginning of year	59,243	109,479	9,481	46,097	224,300
Additions in year	21,700	2,402	1,621	20,599	46,322
Disposals for the year	-	-	-	-	-
At end of year	80,943	111,881	11,102	66,696	227,622
Depreciation					
At beginning of year	22,824	96,224	9,095	21,498	149,641
Depreciation charge for year	19,299	5,975	521	4,894	30,689
Depreciation on disposals for year	-	-	-	-	-
At end of year	42,123	102,199	9,616	26,392	180,330
Net book value					
At 30 June 2023	38,820	9,682	1,486	40,304	90,292
At 30 June 2022	36,419	13,255	386	24,599	74,659

All fixed assets have been purchased using unrestricted funds.

13 Debtors

	2023 €	2022 €
Accrued income	465,016	323,300
Prepayments	27,098	35,095
Other debtors	197,260	366,932
Total	689,374	725,327

All amounts included within debtors fall due within one year. The receivable balance is unsecured, interest-free and repayable on demand. Accrued income relates to amounts due from governments and other co-funders. Other Debtors includes an amount of €141,785 (2022: €346,578) due from Plan International Inc.

14 Creditors: amounts falling due within one year

	2023 €	2022 €
Trade creditors	94,007	32,732
Tax and social insurance	46,230	48,462
Accruals	61,020	42,640
Other creditors	557	4,880
Deferred income	40,194	45,571
Total	242,008	174,285

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

15 Cash at bank and in hand

	2023 €	2022 €
Bank and cash – restricted	2,330,307	1,661,584
Bank and cash – unrestricted	879,402	956,224
Total	3,209,709	2,617,808

All funds are held with banks that have a satisfactory credit rating as approved by the Board. Restricted Bank and Cash relates to funds received which are earmarked for ongoing project commitments.

16 Restricted funds

	Opening restricted funds €	Restricted income €	Restricted expenditure €	Transfer between funds €	Closing restricted funds €
Irish Aid	913,754	4,741,810	5,010,005	21,370	666,929
European Commission (INTPA/DEVCO)	156,788	1,931,378	1,564,450	6,370	530,086
European Civil Protection and Humanitarian Aid Operation (ECHO)	291,267	1,207,914	636,369	6,654	869,466
Institutional grants	9,743	6,038,379	6,103,499	54,083	(1,294)
Other donations	290,032	239,440	492,221	227,869	265,120
Donated commodities	-	289,702	289,702	-	-
Total	1,661,584	14,448,623	14,096,246	316,346	2,330,307

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

17 Net cash flow from operating activities

	2023 €	2022 €
Net income/(expenditure) for the reporting period	503,858	(2,234,923)
<i>Adjustments for:</i>		
Depreciation	30,689	24,894
Interest receivable	(47)	(192)
Decrease in debtors	35,953	86,691
Increase/(Decrease) in creditors	67,723	(150,532)
Net cash inflow/(outflow) from operating activities	638,176	(2,274,062)

18 Pension scheme

The company operates a defined contribution scheme for its employees. The contributions are paid to an independently administered fund. The pension cost for the year to 30 June 2023 represents contributions payable to the fund and this amounted to €34,431 (2022: €33,860). The fund was in credit of €nil as at 30 June 2023 (2022: €Nil).

19 Related party transactions

Plan International Inc.

Plan International Ireland is a member of Plan International Inc. as set out on page 48. During the year Plan International Ireland transferred funds totalling €14,056,262 (2022: €14,783,669) directly to Plan International Inc. and other Plan International entities to undertake international development programme activities in overseas countries.

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

Irish Emergency Alliance Company Limited by Guarantee

Plan International Ireland is a founding member of the Irish Emergency Alliance CLG (IEA) and Plan International Ireland's Chief Executive is a director of the IEA. In the year, Plan International Ireland made a donation of €29,420 (2022: €19,420) to the IEA. Plan International Ireland's income in the year included €88,117 (2022: €68,771) receivable from IEA appeals. As at 30 June 2023, the IEA owed Plan International Ireland €nil (2022: €nil).

20 Operating leases

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

	2023	2022
	€	€
Not later than one year	45,969	47,050
Later than one year and not later than five years	133,643	170,000
Later than five years	-	-

21 Subsequent events

There have been no significant events affecting the organisation.

22 Approval of financial statements

The directors approved the financial statements on 25th October 2023.

