



IDEA
IRISH DEVELOPMENT
EDUCATION ASSOCIATION

Annual Report & Audited Financial Statements **2022**

IDEA

Annual Report &
Audited Financial
Statements **2022**



Acknowledgements

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Organisation Information

Trustees

Jonathan Sheehan, Chair
Cara Ryan, Vice-Chair
Eavan Foy, Treasurer
Vikki Brennan, Company Secretary
Ben Mallon
Aishling McGrath (Appointed 7 June 2022, resigned November 2022)
Daniel Meister (Appointed 7 June 2022)
Valerie Duffy (Resigned 7 June 2022)
Stephen Farley (Resigned 7 June 2022)

Board Subcommittees

Governance & Audit Sub-Committee

Benjamin Mallon, Convenor of IDEA Governance & Audit Sub-committee
Jonathan Sheehan, IDEA Chair
Vikki Brennan, IDEA Company Secretary
Eavan Foy, IDEA Treasurer
Frank Geary, CEO

Nominations and Remuneration Sub-Committee

Cara Ryan, Vice-Chair & Convenor of Nominations and Remuneration Sub-Committee
Jonathan Sheehan, IDEA Chair
Frank Geary, CEO

Company Secretary Vikki Brennan

Charity Number 16504

Charities Regulatory Authority Number 20144517

Company Number 435218

Registered Office and Principal Address

6 Gardiner Row, Dublin 1, Ireland

Auditors

Roberts Nathan Chartered Certified Accountants and Statutory Audit Firm, 9 Exchange Place, International Financial Services Centre, Dublin 1

Bankers

AIB Bank, 126–128 Capel Street, Dublin 1, Ireland

1.

Trustees' Annual Report

2022

IDEA Annual Report and Audited Financial Statements

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Irish Development Education Association (IDEA) C.L.G. present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and the Statement of Recommended Practice Charities SORP (effective January 2019) in accordance with FRS 102. The organisation has implemented its recommendations where relevant in these financial statements.

The company is limited by guarantee not having a share capital. The company was granted charitable status in 2018. The company's Registered Charity Number is 20144517 and its CHY number is 16504.

Trustees and Secretary

The trustees who served throughout the financial year, except as noted, were as follows:

Jonathan Sheehan – Chair
Cara Ryan – Vice-Chair
Eavan Foy – Treasurer
Vikki Brennan – Company Secretary
Ben Mallon
Aishling McGrath (Appointed 7 June 2022, resigned November 2022)
Daniel Meister (Appointed 7 June 2022)
Valerie Duffy (Resigned 7 June 2022)
Stephen Farley (Resigned 7 June 2022)

The secretary who served throughout the financial year was Vikki Brennan.

WELCOME!



1.1 Letter from the Chair



I'd like to take this opportunity to thank IDEA's members, the staff team, the National Council, our funders and all other stakeholders who helped make 2022 another successful year for IDEA.

In 2022, I completed five years on the National Council of IDEA and my fourth year as Chairperson and I'd like to take this opportunity to thank IDEA's members, the staff team, the National Council, our funders and all other stakeholders who helped make 2022 another successful year for IDEA.

While we all hoped 2022 was the year we could get back to business as usual, this was far from the case. We began the year in lockdown as the Covid crisis continued to impact on communities across Ireland and the world. The war in Ukraine that resulted in many of its citizens seeking refuge across Europe, coupled with the cost of living crisis and the ongoing Climate and biodiversity crises, ensured that IDEA and our members faced significant challenges for their work.

As did our members, the IDEA staff team rose to these challenges, continually striving to be innovative in how they engaged members both in person and online. Our two-day annual conference showcased the best of both worlds, the in-person part being a particular highlight as members and other stakeholders came together to share ideas, network and drive good practice.

In 2022, we implemented the first year of a five-year strategic partnership with Irish Aid. Through the partnership, we continued to develop our flagship projects including the Code of Good Practice, and Vision 2025. New roles were created to support the strategic partnership, strengthening our work around capacity building, communications and innovation.

Membership of IDEA increased by more than 30% during the year, with 26 new members joining our network. I'd like to acknowledge the huge contribution of members to the work of IDEA, whether through volunteering on working groups, participating in training and events or working collaboratively to improve standards across the

sector. I was delighted to see that satisfaction among members with IDEA's work, and particularly the support and advice provided by the staff team continues to be very high.

I want to acknowledge the work of my colleagues on the National Council who worked hard to ensure IDEA continues to be well governed and financially sound. Through the work of the full National Council and subgroups, we ensured IDEA is fully compliant with the Charities Governance Code, that we have appropriate organisational policies that are updated in a timely manner and that our finances are appropriate for our strategic ambition. All told, we met 6 times as a National Council during the year, the subgroups met 5 times, and we undertook annual board training. In 2022, we said goodbye to Valerie Duffy and Stephen Farley, who both stepped down following completion of their six year terms. At the AGM, we welcomed Daniel Meister and Aishling McGrath to the National Council, ensuring that there was a balance of skills and experience in delivering our remit.

In 2023, we will begin the development of a new strategic plan, building on the lessons learned from our work and the knowledge, skills and expertise of our members and other stakeholders. I look forward to engaging with you all in its development.

Best wishes,
Johnny Sheehan
Chairperson

1.2 Vision, Mission and Objectives

The Irish Development Education Association (IDEA) is the national network for Development Education, also known as Global Citizenship Education, in Ireland and a leading voice for the sector. Since 2004, we have been representing members involved in the practice, promotion and advancement of Global Citizenship Education in formal, non-formal and informal settings.

In 2022, we had 110 members from a wide spectrum of civil society and education in Ireland including international development NGOs, formal education from early years through to third level, adult education, youth sector, community development, trade unions, and more. Our members engage hundreds of thousands of people across all ages and communities throughout the island of Ireland each year and make a vital contribution to IDEA. Together we work to strengthen Global Citizenship Education in Ireland and to raise awareness of its crucial role in achieving an equal, just and sustainable future.

Development Education, Global Citizenship Education, Education for Sustainable Development are all terms used by our members depending on the nature of their work or their areas of specialism. In this report we use the term Global Citizenship Education (GCE) to encompass all relevant terms and approaches within the area of education for global citizenship and sustainable development. You will also see the term Development Education used, interchangeably for Global Citizenship Education, where that was the term used in a document, activity or by our members.

Global Citizenship Education enables people to explore key issues such as equality, climate justice, racism and human rights, through creative, innovative and interactive approaches. It gives them the opportunity to examine the impact of these issues globally and locally, including how their own lives are affected. It also supports them in considering how their values, choices and actions can contribute to or mitigate an issue and

in exploring what action they can take to create positive change. As Global Citizenship Education focuses on the interconnectedness of the world, it empowers people to create a more just and sustainable future for everyone.

IDEA is working towards a Global Citizenship Education sector that delivers quality life-long Global Citizenship Education and reaches all of society, including marginalised groups, through formal, non-formal and informal education, supported by an active and responsive IDEA network that advances and champions global citizenship and sustainable development by supporting and representing our members' Global Citizenship Education work.

IDEA is governed by our Constitution, which outlines our charitable objectives and encompasses our Memorandum and Articles of Association. The IDEA Board, known as our National Council, oversees the strategy and governance of the organisation. The staff team coordinates and supports IDEA's activities. Our members make up the network and play a vital role in contributing to our work.

IDEA's charitable objects, as laid out in its Constitution, are:

- To advance and promote Development Education in Ireland and through this advancement in Development Education to improve people's understanding of development issues and achieve greater support for the world's poorest people



Our Vision

A world where all people are active global citizens.



Our Mission

To advance and champion global citizenship and sustainable development by supporting and representing our members' Development Education work.



Our Values

Solidarity – with people everywhere especially marginalised and oppressed people.

Participation – all people should be able to participate in the decisions that affect them.

Collaboration – with and between our members, and with other actors, to achieve our goals.

Innovation – continuing to try new ideas and ways of achieving our goals.

Learning – is at the heart of everything we do.

and for the relief of poverty, inequality and injustice.

- To act as a united and unifying body for the promotion and representation of Development Education through facilitating, networking, communication and co-operation between development educators at local, national and international levels and to provide a critical independent voice for development educators.
- To work towards and support the continuing growth of Development Education through

providing information and support to development educators so as to enable them to sustain and further advance the strong position of Development Education in Ireland.

- To develop policies and policy positions at all levels in order to advance the public's understanding of development issues and Development Education.
- To contribute to the further development of best practice and research in Development Education.

OUR STRATEGIC GOALS

IDEA's Strategy 2019–2023 is a framework for working towards our vision. It outlines the key areas of focus for IDEA that have been endorsed by our members and recognises the needs and potential of Global Citizenship Education in Ireland. It also reflects the current crises we face as a society, and the essential role of Global Citizenship Education in responding to these challenges.

Goal 1: Strengthening

Increasing the capacity of the Development Education sector

A Dynamic Hub for Development Education

Connecting Development Education practitioners and facilitating collaboration and exchange of knowledge and good practice.

Capacity Development

Strengthening and expanding members' knowledge, skills and capacity to deliver Development Education and respond to the rapidly changing global context, drawing on international good practice.

Membership

Recruiting, retaining and actively engaging members in the IDEA network to amplify IDEA's voice and ensure ongoing relevance of our work.

IDEA as an Organisation

Ensuring effective governance and operational systems, diversifying our funding and developing the IDEA staff and expertise, to strengthen the organisation's capacity to support its members.

Goal 2: Pioneering

Expanding the space for Development Education and illustrating impact

Innovating

Supporting and promoting innovation to create new cross-sectoral and cross-curricular opportunities for Development Education.

Partnerships and Collaboration

Developing new ways of working through partnership and collaboration to strengthen the impact of Development Education. Connecting the Irish Development Education sector with local, European and global networks.

Illustrating Impact

Showcasing and sharing the positive impact achieved by the Development Education sector in Ireland.

Goal 3: Championing

Building awareness and advocating for the value of Development Education to wider audiences

Communications

Building awareness and being a strong voice for Development Education and global citizenship with wider audiences in Ireland.

Advocacy

Advocating for global citizenship, and the central role of Development Education in achieving the Sustainable Development Goals to national and international policymakers.

OUR KEY ACTIVITIES

Capacity Development

- Managing, coordinating and supporting members engagement with our Code of Good Practice for Development Education
- Running training and events to increase knowledge and skills and support organisational management
- Facilitating Knowledge Sharing between members and creating space for members to share their learning and collaborate on common issues.

Pioneering

- We support members on ways of looking at cross-sectoral and intra-network partnerships and collaboration and provide support to strengthen their partnership work.
- We promote the impact of our members' work to wider audiences and celebrate their achievements. We support our sector in developing a consistent approach in measuring and articulating impact of Global Citizenship Education. We support members' research on the impact of Global Citizenship Education in Ireland.

- We foster innovation in our approach to Global Citizenship Education, we support our members in developing innovative practices and promote their work in this area.

Policy Development & Advocacy Coordination

- We offer a strong representative voice on policy and advocacy matters related to Global Citizenship Education and represent the sector with policy makers at national and international level
- We prepare policy submissions on behalf of our members, facilitating their input, and support them with their policy submissions
- We build capacity of our members to engage in Policy and Advocacy activities by providing training, policy analysis and co-ordinating shared actions on areas of interest to the Global Citizenship Education sector.
- We work closely with other national and international networks on policy development/ advocacy.
- We raise awareness of Global Citizenship Education and our members' work:
- We promote our members work with stakeholders outside our sector
- We raise awareness of Global Citizenship Education with new audiences
- We represent the sector in public forums at national and international level

Operating Context

Ireland is facing issues of equality and sustainability at home and abroad. The rise of isolationism and division globally, threats posed to multilateralism, and the climate emergency reinforce the importance of education for global citizenship and sustainable development in Ireland today. Global Citizenship Education is essential to the whole of society approach needed to solve these crises, and the work of our members has a key role to play in giving people across the island of Ireland the skills needed to address these issues.

The last few years have also been dominated by COVID-19, which made interdependence and global citizenship part of the daily lived reality for people. Responses to the coronavirus strengthened both the things we are working for (collective action, solidarity, working together for the greater good) and the things we are working against (isolationism, closing borders, inequality, separating different parts of the world). The pandemic also resulted in ongoing changes to our member's work. There was a switch to delivering Global Citizenship Education remotely, and 2022 saw the sector navigating another move to hybrid work, while ensuring the quality, effectiveness and ambition of our work remain. We have responded to these factors in different ways, including supporting members knowledge and skills in these areas through topics addressed in our Capacity Development Programme, advocacy to ensure Global Citizenship Education is part of the response to these challenges, running hybrid events, and supporting members through resources and advice on hybrid events.

Irish Aid's Global Citizenship Education Strategy 2021–2016 is another important influence on our work and that of the sector. This recognises the challenges outlined above, and sets out a strategy for “increased reach, accessibility, quality and effectiveness of Global Citizenship Education in Ireland”. This will require a significant scaling up for our sector.

1.3 Achievements & Performance

IDEA is a strategic partner of Irish Aid and our work programme for this year was based on a new, five-year partnership with Irish Aid running 2022–2026.

This programme aligns with and is designed to build towards achieving our strategic objectives each year. It has been informed by what we achieved, and our learnings from our previous strategic partnership programme. Supporting this, we have developed a detailed results framework with key performance indicators and targets that inform our work.

IDEA's previous Strategic Partnerships with Irish Aid have enabled us to strengthen the Global Citizenship Education sector in Ireland and to enhance our support for a dynamic and engaged sector.

IDEA's Strategic Partnership with Irish Aid for 2022–2026 is designed to:

- Align with the IDEA Strategy and our aims of Strengthening, Pioneering, and Championing Global Citizenship Education in Ireland
- Build on the successes and key learning from the previous Strategic Partnerships
- Support our sector to deliver the Irish Aid Global Citizenship Education Strategy.

This new five-year programme is based on work with the IDEA board, members and staff team, reviewing our Strategy, evaluating our previous Strategic Partnership programme, and conducting a needs analysis of our members.





Goal No. 1: Strengthening

IDEA's work on increasing the capacity of the Global Citizenship Education sector has been an important area of focus for us since our establishment in 2004. This includes building a strong membership, creating a dynamic hub for Global Citizenship Education, capacity development in the form of training and events, and supporting good practice through our Code of Good Practice for Development Education.

Our programme in 2022, as every year, was informed by our members needs and the broader context our members are operating in. The focus was very much on providing training on topics that our members couldn't access elsewhere, and spaces for members to connect and share knowledge with each other.

Membership

The IDEA membership has increased steadily over the last five years, with a high in 2022 of 110 members (an increase of 26 new members to the network). Over the next four years, we plan to strengthen our membership hub by connecting with potential new members from other sectors and diverse backgrounds with our existing members. This is an exciting opportunity for IDEA to promote Global Citizenship Education to individuals and organisations not yet part of the IDEA network.

There was also a high level of member engagement with different aspects of IDEA's work in 2022: 73% of members attended at least one event, 62% attended our Annual Conference and 56% of the organisational members are members of the Code of Good Practice and submitted at least one self-assessment to date.

"For us, being members of IDEA, and being able to check in, or to get help when required, is enormously helpful."

2022 Annual Members' Survey

"IDEA's support and availability makes our lives much easier. It is difficult to imagine how our organisation would surmount obstacles without IDEA and the Network of like-minded practitioner that they tirelessly connect together."

2022 Annual Members' Survey



A Dynamic hub for Global Citizenship Education

IDEA aims to be a dynamic hub for Global Citizenship Education. One of our roles is connecting Global Citizenship Education practitioners and facilitating collaboration and exchange of knowledge and good practice

IDEA's three working groups, on Formal Education, Quality and Impact, Adult and Community Education, provide an important space for IDEA members to communicate and engage with one another about their work and to collaborate on issues relating to the focus of the working group. Each working group meets throughout the year according to the needs of each group. The Adult and Community Education working group met three times in 2022 while the Quality and Impact working group met four times. The Formal Education working group did not meet in 2022, however, two new co-convenors have been appointed and they will hold their next meeting in early 2023. The Adult and Community Education working group worked on building the community of practice element of the group, advocacy related issues such as the ESD Forum and Strategy, the Irish Aid Global Citizenship Education Strategy, and the Dublin Declaration, and exploring areas of focus as it has a lot of new members.

The Quality and Impact working group shared the Critical Reflection Tool (developed by the group and launched in 2021) that helps practitioners to reflect on and strengthen their educational practice, through another session with IDEA members and

by its addition to the IDEA website. Members of the working group also analysed the learning from the impact case studies that had been compiled in 2020 and 2021 and shared this with the rest of the group. This analysis will be further shared with the IDEA network in 2023. A new Terms of Reference template for the working groups was also reviewed and approved by the National Council. This will be used by all IDEA working groups in a way that reflects the focus and needs of each group.

Over the past few years we faced the challenge of cultivating a strong network when everyone was working remotely. We used Slack as an online space for members to connect and share knowledge and we incorporated online social sessions including online yoga, theatre and social sessions at our online conferences. In 2022, we had to manage the gradual move back to in-person elements with a mixture of online, in-person and hybrid events and trainings. For the main event of the year, our 2-day Annual conference, we emphasised the in-person element of day one as a space for members to come together to reconnect for the first time in two years. We also had online speakers and some participants joining online to cater for those who couldn't attend in person, and the facilitator built in specific time to connect them with the participants in the room. This approach worked very well in terms of helping members reconnect with each other, and the mixture of online, hybrid and in-person events worked well for the members overall.

Participants at the IDEA Annual Conference 2023 on The Future of Global Citizenship: educating for a changing world.



We also reduced our use of Slack to the Code network and noticed that member use of Slack for this also fell this year as they had the opportunity to engage more in person.

In 2022, we held 9 Knowledge Share Sessions with 56 participants. These provided IDEA members with an opportunity to share their work and learn from each other. They also helped to strengthen the connection between members, as well as understanding within the sector. There was a drop in numbers compared to 2021, when we ran 16 Knowledge Share Sessions with 100 participants. We reduced the number of these events because our members' return to more in-person working, was leaving them with less time to join these more informal events — as can also be seen in the relative decrease in the number of participants. To ensure that all members were able to access the content, we recorded the sessions and shared them with our membership. There was a total of 170 views of the nine videos, which was significant given their length (averaging 25 mins), showing further member engagement and learning than suggested by the number of members attending the events in real time. In order to maintain participation in these events in 2023, we'll be taking a more strategic approach and running them on themes related to our different areas of work. We'll also be reassessing the level of participation at the end of 2023 to see if this continues to be an effective way of sharing learning within the sector going into 2024.

This was reflected in the 54 examples of how IDEA's interventions helped to make strategic connections or facilitate networking for our members that we gathered through the monitoring and evaluation of our work. Also, 68% of our members rated IDEA facilitation of collaboration and shared learning within the sector as 'very effective' and an additional 29% as 'quite effective' (2022 Annual Members' Survey).

"For me the IDEA working groups have been really effective at providing opportunities for cross sector learning and knowledge exchange as well as cross sector collective action around submissions etc."



"Being part of the IDEA network is vital for us as an arts organisation as it gives us access to ideas and to partnering with a wide range of organisations with whom we might not otherwise come into contact with."



Participants at our workshop on 'Decolonising Development Education' run in collaboration with Comhlámh.



2022 Annual Members' Survey:

"IDEA provides a range of supports available in terms of learning and collaboration. I think IDEA is very successful and effective in this area and has developed a wide range of resources over the years. It is very helpful to be able to have access to these resources through the Members Area of the IDEA website as well as IDEA's YouTube channel."

"I have been a network member for a number of years and am always impressed at how IDEA adapts and responds to the needs of its members. In 2022, IDEA played a central role for me in helping to reconnect with others in the sector that I had lost contact with due to covid."

Capacity Development

IDEA's work on increasing the capacity of the Global Citizenship Education sector through training and events is a key area of our programme. One of the challenges we faced this year was adapting to our members capacity for engaging across our work as they transitioned back to some version of in-person working, with the extra demands on their time that this involved.

There was also still a lot of uncertainty regarding comfort levels with in-person events. To respond to this, we took on board members feedback, and monitored the success of what other organisations were doing, as well as tailoring our approach to the nature of each of the events, and the topic being explored. This has led to a new approach to how we'll be delivering this part of programme in the future.

Knowledge and Skills

Our Capacity Development programme of events engaged with 197 participants across 6 events, which is an increase on 2021 numbers when the programme was fully online. This slight increase, indicates that our approach was, on the whole, successful, given our members' continued high level of engagement.

Our event themes explored a wide range of topics including two in-depth training workshops on:

- 'Decolonising Development Education' aimed at critically examining our educational approaches and the impact of coloniality

- "Organisational Culture Change' bringing a systems thinking approach to inclusion and diversity.

The first event was held in person, which suited the nature of the discussion. The second event was held online but we discovered that it would have been better suited to being held in person, given the depth to which the topic was explored. This is something that has informed our planning in 2023 and into the future.

We also held three webinars for Global Citizenship Education practitioners to explore the context of their work:

- Inclusion within the Global Citizenship Education sector – which explored needs that exist and ways to address them
- Production, Impact and Continuous Learning: Let's talk Resources... which explored good practice in developing resources for Global Citizenship Education work
- The Rights of Indigenous Women Around the World which brought together speakers from Tanzania and Irish Traveller community to examine root causes of inequality and injustice.

These were all successfully held online, and as shorter events, the format worked in terms of accessibility for participants, and the approach to the topic being discussed.

Our Annual Conference was delivered in a hybrid format for the first time and the topic was: The Future of Global Citizenship: Educating for a Changing World. It ran Tuesday — Wednesday, 21–22 June 2022 with 102 participants attending. Day one of the event brought together our members for the first time in-person since before the pandemic. The speaker sessions were hybrid, allowing members who couldn't join in person to be involved in the day. Our speakers included:

- Dr. Peter T Coleman, Executive Director of Columbia University's Advanced Consortium on Cooperation, Conflict, and Complexity
- Dr. Ebon Joseph, Director of the Institute of Antiracism and Black Studies (IABS), Module Coordinator and Lecturer in Black Studies at University College Dublin (UCD),

- Ikal Ang'elei, Environmental Activist & Goldman Environmental Prize Awardee
- Mamobo Ogoro, Activist, Founder of Gorm Media, Award Winning Scholar, and Artist
- Dr Audrey Bryan, Associate Professor of Sociology in the School of Human Development, Dublin City University
- Bobby McCormack, Co-founder and CEO of Development Perspectives.

On day two we ran four training sessions online on Transformative Education in times of Crises, Ecosystem Restoration and Development Education: Regenerating people and wider nature, War, Peace and the Future of Development Education, and Global Business and Human Rights. To ensure the conference was accessible, we had Irish Sign Language interpreters in person on day one. The venue was also wheelchair accessible, and we had larger print versions of the programme for those who needed it. We also included accessibility options in other events during the year. Ensuring accessibility for our trainings, events and website will be a focus of our work over the coming years.

93% of participants surveyed report an increase in their knowledge and 81% in their skills as a result of attending our events. This feedback from members has been consistently high over the last few years — in 2021, 90% of participants surveyed reported an increase in their knowledge/skills. With the beginning of a new five-year programme in 2022, we have shifted our approach. We recognise that strengthening capacity of our members involves not only 'traditional' training workshops but also tapping into the expertise of our membership and facilitating space for sharing and exchanging. IDEA's 'capacity development' approach encompasses our training and events, but also knowledge shares, the community of practice around our Code of Good Practice, our working groups and so on. Over the next few years, we will continue with this broad approach to capacity development ensuring our members can share and learn from each other, as well as expert speakers and trainers at specific events.

Organisational Management

Our approach to organisational management involves specific supports and training events for members applying to Irish Aid for Global Citizenship Education Grants. We also direct members, who come to us with particular needs or requests, to where they can find relevant support. Our training around the Irish Aid Global Citizenship Education Grants in 2022 involved three workshops. We took a more tailored approach to this support this year, based on feedback from members in 2021. We designed and delivered two workshops on the technical aspects of the application including developing a Results Framework (a tool to measure and monitor progress towards the overall goal of your project) with separate sessions: 'Results Frameworks for Beginners' and 'Improving your Results Frameworks'. We also hosted an online clinic, taking applicants through the application form in detail and responding to their queries about the form. We set out to support 20 members in 2022 with our work in this area and supported 54 members. While support in this area is not needed by all members (particularly larger organisations with more in-house expertise), it is vital to many, and the satisfaction levels of members is extremely high. Our Post-Event Surveys found 95% reported an increase in knowledge as a result of IDEA interventions and 87% reported an increase in confidence.

"Just really grateful to IDEA for these sessions. Makes the application process easier and the added extra of the feeling you're not applying in a void. Thank you!"

Grants Clinic Attendee

"I really liked how practical the workshop was — the chance to reflect on our Results Framework in breakout rooms with a similar organisation and the use of real life examples was great."

Improving your Results Framework Attendee

Code of Good Practice for Development Education

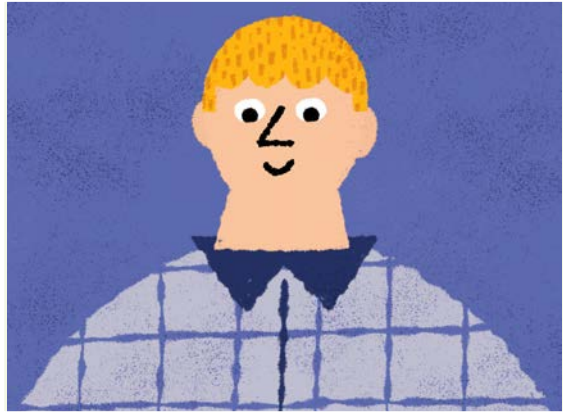
The Code of Good Practice for Development Education is a quality framework, developed by IDEA members, that articulates how to strengthen good practice across all our Global Citizenship Education work. It's the first of its kind in Ireland and a trailblazer internationally. 2022 was the third full year of its implementation, and it is going from strength to strength — this is particularly notable as the Code was launched in December 2019 and could easily have been hampered by the challenges we faced due to COVID-19 over the past few years.

The success of last year can be seen in the following:

- growth from 34 to 42 active Code members with a 100% retention rate from 2021
- two submission deadlines for the self-assessment process with a total of 47 submissions (up from 27 in 2021)
- two Code network meetings for all Code members to come together and exchange learning and good practice, one of which took place in person for the first time ever
- sharing examples of good practice from all members
- expansion of the panel of experts from 7 to 12 including training and induction — the panel supports the self-assessment review and feedback
- a strengthened community of practice, including the piloting of a mentoring system between the panel and Code members.

The management of the Code itself continues to be informed by a reflective and learning approach. This was reflected in the:

- 2022 'Lessons Learned' report
- updating Code supporting documents (based on the findings of these reports)
- undertaking an independent review of the Code as set out at the Code roll-out in 2020 we agreed to fully review the Code after three years of implementation.



"It was 'mindblowing' and an area I had thought about before in my professional workplace, but not to that same depth as I do now following this facilitation. [The trainer's] approach is intriguing and has certainly ignited a curiosity in me to learn more about this area"

Organisational Culture Change Attendee



"The overall approach (critique, analysis, cartographies) is central but this was reflected in all aspects of this short course — the collective process of learning, the facilitation style which supports peer learning, the tools used on the course days along with the walk and buddy chat, and the padlet resources. All great."

Decolonising Development Education Attendee



"The in-person event was super! I really enjoyed the facilitated ice-breakers done with Charo and the speakers were super insightful and it was a pleasure to be able to be part of it all in-person. I thoroughly enjoyed the discussion between Dr. Ebun Joseph and Peter Coleman and felt they really brought the whole event to life".

Annual Conference Attendee



"Listening to Sindy and Joseph, I gained a deeper insight into the many problems faced by indigenous people in Ireland and abroad, specifically the many aspects of injustice which I would not have been aware of before"

Indigenous Women's Rights Webinar Attendee

Participants in our
Code Network Meeting,
November 2023.



This review will be finalised in the first half of 2023 and will be very important in shaping the future of the Code. In particular, the Code review process is examining changes to the Code content (addressing gaps and new emerging issues) as well as the processes around the Code. There is some desire to move the self-assessment process online and this possibility will be investigated by IDEA.

The Code is now the touchstone for good practice in the sector. Some Code members have completed four rounds of self-assessment and have found the Code beneficial to their educational and organisational practice, for instance in developing organisational strategy, creating educational material and resources, training for educators, tracking progress and mainstreaming Global Citizenship Education across the organisation. The following observations were made in Code Submissions in August 2022:

- The use of the Code of Good Practice as a whole to inform our new Strategic Plan.
- We are finding that the self-assessment provides an opportunity to re-group and thread together the Development Education that is alive across the different spheres of work. The self-assessment is also a way for us to document/ track progress.
- The IDEA Code was extremely helpful during our process of developing our new AC strategic plan particularly the principles related to organisational practice... The value and importance of the Code to us increases with every report.

- This year, with inspiration from IDEA's Code of Good Practice for Development Education, we have made some additions to the programme including more guest speakers from marginalised communities in the Global South and more participatory online volunteering with our partners in the Global South.
- In particular we have reflected on our practice whilst rolling out and working with the new [...] resource. The resource was developed against the backdrop of the Code Principles.

In 2022 the work of the Code was also central to a European funding application led by IDEA with 6 other countries interesting in strengthening good practice in their own Global Citizenship Education work. IDEA's Code is pioneering and other actors are seeking to replicate our approach and learn from it. We would also like to explore how individual members of IDEA can benefit from the Code community.

IDEA as an Organisation

To successfully carry out our role as a network, IDEA needs to be well-run and well governed. In 2022, we continued to strive for the best possible governance, management and functioning as an organisation. All aspects of our work were aligned with and designed to achieve the IDEA Strategy, from our annual work planning to our online filing system. The National Council and the staff team used the strategy as a focus for our work, to prioritise our activities, to monitor its

2022 Annual Members' Survey:

"The Code of Good Practice is an important tool to maintain the integrity of Development Education — both in practice but also helping to demonstrate its place within INGOs for example."

"Real sense that IDEA is trying to bring new and challenging offerings to the network... It's also evident to me through the work on the Code and its ongoing review."

"Through joining the Code, we have learned how to mainstream good practices and ensure high quality in Development Education"



Cover of Strategic Plan.

implementation, and to adjust our course as needed. In 2022 we introduced and adapted three new roles; Policy & Advocacy Manager, a new role focussing on Pioneering to move our work in this area forward, and another working on Capacity Development and Communications to increase our capacity as our work in these areas expanded.

The National Council continued working to ensure that IDEA governance reaches the highest standards. In 2022, the National Council and its Governance Sub-Committee focussed on the Charity Regulator's Governance Code. In December 2022, the National Council confirmed IDEA's compliance with the Governance Code for a third year. IDEA's National Council members also attended an annual board development session, focusing this year on collaboration and board culture.

Another area that is particularly important for IDEA as the national body for the Global Citizenship Education sector in Ireland, is measuring effectiveness and impact. In addition to being able to improve the activities and services we deliver, we need to capture, share and replicate good practice. This helps ensure we are accountable to our members and demonstrates the added value of our work to all our stakeholders.

As 2022, saw the beginning of a new five-year Strategic Partnership with our main funder Irish Aid, we have also began working with a new external evaluator Liverpool World Centre. Their role is to support us in refining our Monitoring and Evaluation framework and tools to measure our progress towards targets and objectives. The external evaluators will also develop external evaluation reports for our donors at the mid-way and final stages of our 2022-2026 programme. Our Monitoring & Evaluation systems continue to track progress against IDEA's overall goal and three key outcomes, as set out in our Results Framework. Our evaluation tools not only measured satisfaction levels, but also captured specific examples of how IDEA interventions have led to stronger practices and structures in the sector. Lessons learned from previous years were incorporated in our Monitoring & Evaluation approach, including the annual Lessons Learned reports for the Code of Good Practice for Development Education. As part of our organisational learning, we held a review day, and the lessons learned from this will be incorporated into our 2023 planning and beyond.

Goal No. 2: Pioneering

IDEA's pioneering work has an emphasis on expanding the space for Global Citizenship Education, through partnerships and collaboration with new audiences, and illustrating impact. The aim is to create a space where we, as an organisation and a sector, can try new approaches, experiment, take risks, and learn from our failures as well as our successes.

While this is something that has informed our work through the years, and we did a significant amount of work on this in 2022. This is an area we will grow significantly over the next few years, with the hiring of a new Programme Officer in the latter part of the year.

Partnerships

IDEA's Partnerships work this year built on the foundation we laid as lead on partnership development for the Bridge 47 Project (2018 – 2021). This was a European Commission Development Education and Awareness Raising (DEAR) funded programme that brought together fifteen organisations across Europe committed to Sustainable Development Goal (SDG) Target 4.7. Our focus was on new kinds of partnerships with sectors that are new to Global Citizenship Education. During this time we developed partnerships with organisations such as Business in the Community Northern Ireland and Women for Election and supported our members engagement with their members.

With the end of the Bridge 47 Project in 2021, we no longer had staff members dedicated solely to developing partnerships. As a result, we changed the focus of our work to supporting our members partnership work and disseminating the learning we've gained over last few years. In 2022, 35% of members state that IDEA's work in engaging external partners 'very effective' and a further 65% state that it is 'quite effective'. We had meetings with seven members in December 2022 to discuss gaps

and needs and identify best approach for IDEA's partnership work in 2023. We mailed the following partnerships resources we developed over the last four years of our work on the Bridge 47 Project to IDEA members so that they have hard copies of these tools to reference and share with other members of their organisation: "Tone of Voice for Bridge 47 Partnerships" and "Out of the Comfort Zone? Global Citizenship Education and Cross-Sector Partnerships for Sustainable Development".

We also provided four IDEA members with support to approach external Partners. This included:

- Four Deloitte workshops organised by IDEA and delivered by our members Development Perspectives, Global Action Plan and Trócaire.
- Two training workshops with the Association of Irish Local Government (AILG) (Ennis, Monaghan) led by IDEA with input from SAOLTA.
- Collaboration with SAOLTA on two workshops for Fingal Public Participation Network (PPN) and Fingal councillors.

Over the next four years, IDEA will continue to support its members with new ways of working through partnerships and collaboration. We will stimulate our members to explore partnerships with other sectors through Global Citizenship Education and offer opportunities that facilitate outreach. We will provide guidance, create and update resources and disseminate case studies



and lessons learned to a wide audience. The nature of these activities will be shaped by our members and their needs and informed by consultations and built-in feedback loops. Communication activities will be a central part of our partnership work as we want to promote the successes of our members in cross-sectoral partnership and strengthen a community where working together is celebrated.

Impact

Impact has become another key focus area for us in our new Strategic partnership programme. It's something that has been part of our work through the years, particularly since 2018 and the development of our current strategy. Since then, we have been supporting members to develop case studies to illustrate the impact of their work, capturing stories of impact from participants in our members' programmes to share with wider audiences, and exploring ways to better capture and demonstrate the impact of Global Citizenship Education. Our current focus is on illustrating the collective positive impact of the Global Citizenship Education sector in Ireland and developing ways to showcase and share it, through Capacity Development of our members, supporting and enabling research in this area, and communicating the impact of Global Citizenship Education to external audiences.

In 2022, IDEA held meetings, where members were able to share their research needs and priorities as well as offer suggestions on research related activities for 2023. In 2022, the Quality & Impact Working Group met with our new Programme Officer to discuss their planning for 2023 planning and how it complements IDEA's wider Pioneering Programme for the year.

Our work on impact also included:

- The Quality and Impact Working Group conducted and analysis of the learning from



Emer Costello, IDEA, and Councillor Nicholas Crossan, President of the AILG at a councilor training event.

case studies of impact collected and shared in 2020 and 2021 that was presented at a working group meeting and will be shared with the IDEA network in 2023

- The Quality and Impact Working Group also shared the Critical Reflection Tool (launched by the group in 2021 through another session with IDEA members and by its addition to the IDEA website. This helps practitioners to reflect on and strengthen their educational practice
- 4 ‘stories of change’ videos were recorded with participants in our members’ work sharing how their experience of Global Citizenship Education impacted them and why they see it as important
- 20 participants attended Irish Research Council session on research funding in May that connected researchers in Higher Education Institutes with Global Citizenship Education practitioners
- 11 pieces of research related to Global Citizenship Education disseminated — this exceeded our target of 7 pieces of research shared
- We had also planned to set up a learning community of IDEA members who would be facilitated to explore the development of a new consistent approach to impact measurement for the sector, but this will instead take place in 2023.
- 5 examples of increased capacity in impact measurement as a result of IDEA interventions in this area

43% of members state that IDEA’s work in supporting impact measurement was ‘very effective’ and a further 54% state that it is ‘quite effective’

IDEA’s work in this area over the coming years will focus on active member engagement with the involvement of the Quality and Impact working group and regular member consultations. Capacity Development activities will be organised to help members articulate the impact of their work, and a specific focus will be given to communicating the impact of the work of our members through media content and other activities.

IDEA will also support research about the impact of Global Citizenship Education in Ireland. We will do so by acting as a convener and a bridge between our members and relevant stakeholders. We will gather evidence and stories of the impact of the work of the sector, and strategically communicate these with external audiences.

Innovation

IDEA aims to foster innovation in the Global Citizenship Education sector and promote innovative practices. IDEA will trial new ways of working, share learning, and support its members to do the same.

In its strategy IDEA committed to be innovative in its work and approach to Global Citizenship Education and to share learnings with the sector. To achieve this, in 2022 IDEA’s team worked together to identify an innovative approach to trial in one key area of work and planned a hybrid annual conference. Similar projects will be trialed annually over the next four years as IDEA explores innovative approaches to our work.

In 2022, IDEA focused on disseminating stories of our members’ innovations. These took the shape of four knowledge share sessions on the following themes: ‘Critical Reflection tool’, ‘Slowing down to speed up — approach to governance’, ‘Amplifying Voices’, ‘Ethical Education’. IDEA also recorded two podcasts on Innovation for Smaller Organisations doing Global Citizenship Education and Insights from the Transformative Learning Journey.

IDEA also worked at mainstreaming innovation in our other areas of our work. In that context, we briefed our members about applying for the Innovation Challenge Fund when applying for the Irish Aid Global Citizenship Education grants. We included specific information on the Innovation Challenge Fund in the Results toolkit shared with members that attended the grant application workshop. We also sign-posted results of successful 2022 Innovation Challenge Fund applicants on Irish Aid website to inspire and encourage members to do the same. During 2022, staffing and capacity was put in place to enable IDEA’s innovation work for the coming years. This means we will be sharing innovative practices more widely, including in the workshop to help members with their application to the 2024 grants round.

Ikal Angelei, Environmental Activist & Goldman Environmental Prize Awardee, speaking at our Annual Conference, with sign language interpreter Sarah Garvey.



Members' feedback on our innovation work showed 61% stated that IDEA's work in promoting innovation in Global Citizenship Education was 'very effective' and a further 35%, that it is 'quite effective'

As part of this work in 2022, IDEA integrated innovation in our own work processes. We increased the number of our hybrid events and provided training based on our learnings. IDEA's Annual Conference was fully hybrid in 2022 and speakers and participants had the option to join in person or online. Learning was gathered through an event debrief and later shared with members that requested support around their own hybrid events.

In 2022, foundations were laid for IDEA to design and set up an Innovation Lab. The aspiration for the Lab is that it will become a space where examples of innovation can be highlighted and celebrated, and innovation practices can be developed and explored. An internal scoping exercise was completed to identify a format that would enable the Lab to achieve these objectives. In 2023 and beyond, we will host an evolving Innovation Lab with integrated feedback to ensure the design of the Lab is reviewed on regular basis and learnings are incorporated in an ongoing way. Through this we aim to support members to feel empowered to experiment in their practice and feel confident in trialing new approaches.

Through innovation we aim to support the changes needed to achieve global citizenship in Ireland and

build a more sustainable society. IDEA will focus on being innovative in our approach to Global Citizenship Education and promoting innovation through highlighting examples and through supporting innovation. At the end of this five-year programme, IDEA aims to have shared examples of innovative practices with members and will have supported and enabled members to integrate innovation and learnings into their practice.

Goal No. 3: Championing

IDEA's Championing work focuses on promoting Global Citizenship, and the central role of Global Citizenship Education in achieving the Sustainable Development Goals. Our aim is to create a more enabling environment for Global Citizenship Education and ensure that its impact and value in creating engaged global citizens is recognised at national and international level.

Policy and Advocacy

Our policy and advocacy work aims to ensure that the IDEA network is a strong representative voice on policy and advocacy related to Global Citizenship Education in Ireland and internationally. We seek to create a more enabling environment for Global Citizenship Education and ensure that its impact and value in creating engaged global citizens is recognised at national and international levels. We do this through advocating for its central role in achieving the sustainable development goals to national and international policymakers.

Much of our policy and advocacy work in recent years has been concentrated on the development of our Strategy Statement, Vision 2025, and inputting into the new Global Citizenship Education Strategy 2021–2025, developed by Irish Aid.

2022 saw an expansion of our Policy and Advocacy activities with the appointment of a full-time Policy and Advocacy Manager. During this year we met and often exceeded our targets set out in the Results Framework. In 2022, we supported IDEA members to engage with 11 policy opportunities as well as a further 11 examples of IDEA representing members with national/EU institutional “gatekeepers”.

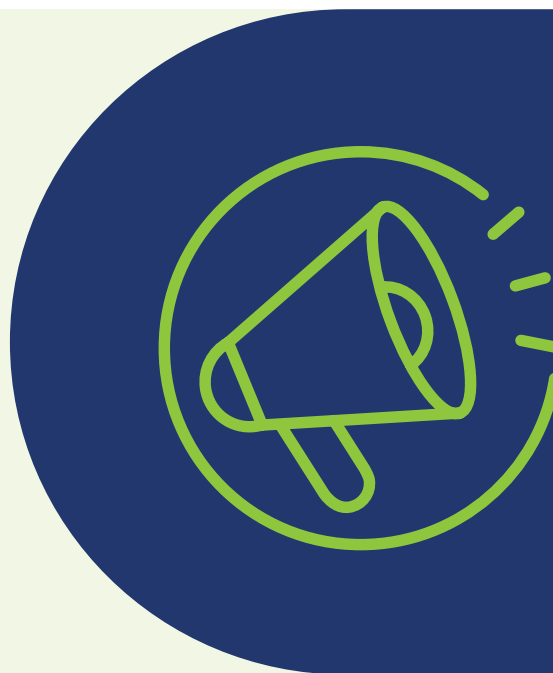
Our Policy and Advocacy activities focussed on the following areas:

Engagement with Policy and Decision Makers

Our engagement with policy and decision makers centred mainly around our Strategy Statement, Vision 2025.

Engagement with public representatives in 2022 included the following activities:

- Vision 2025 was circulated to targeted members of the Oireachtas including Ministers, Spokespersons on Education, Environment, Foreign Affairs and members of relevant Oireachtas Committees and MEPs.
- Our pre-Budget 2023 submission continued to lobby for the key asks outlined in Vision 2025.
- While it was still difficult in the first part of the year to organise in-person meetings, we met with Ministers, TDs, Senators and MEPs from across the political spectrum on a one-to-one basis in the course of the year. As in-person meetings are now taking place without restrictions in 2023 we plan to organise in-person briefings with our members for public representatives to build on the work started in 2022.
- We sought changes to the Higher Education Authority (HEA) Bill to have Education for Sustainable Development firmly embedded into the higher education system. Two Deputies proposed amendments to the Bill



supporting this and while the Minister did not accept them, we are encouraged that the ideas promoted in the amendments can be incorporated into the development of the new HEA Strategy.

- We worked with Coalition 2030 to have representation at the party conferences. We attended the Fine Gael Ard Fheis and met with MEPs, Ministers, TDs, Senators and Councillors. IDEA documents including Vision 2025 were distributed at the Fianna Fail Ard Fheis, the Sinn Féin Ard Fheis and the Green Party Conference.
- Our Policy and Advocacy Manager provided support to Saolta in their work with Local Authorities and Public Participation Networks (PPNs). Together with Saolta, we were invited by the Association of Irish Local Government, the representative body for Councillors in Ireland to present the role of Global Citizenship Education and the Sustainable Development Goals in the formulation of City and County Development Plans at training conferences in Ennis and Monaghan with over 150 councillors in attendance.

Our submission to the Dublin City Development Plan was taken on board by Councillors who adopted a motion to include a policy statement on the Sustainable Development Goals.

In addition to our engagement with public representatives, we engaged with officials in Government Departments to advance the concerns of the Global Citizenship Education sector across the country.

- We worked closely with Irish Aid in the roll out of the new Irish Aid Global Citizenship Education Strategy 2021–2024. We submitted a comprehensive response comparing the strategy to the IDEA submissions and outlining where progress still needs to be made if the goals of Vision 2025 are to be realised.
- We input the views of our members to the Irish Aid members on the Drafting Committee of the Dublin Declaration on Global Education to 2050.
- We continued to liaise with the Department of Education and the Department of Further and Higher Education, Research, Innovation and Science in the preparation of the Second National Strategy on Education for Sustainable Development (ESD). IDEA's Director is a member of the Education for Sustainable Development National Steering Group. We argued successfully that Civil Society organisations be given due recognition for their work in the Strategy. IDEA staff were invited to act as facilitators and rapporteurs at the two ESD Forums held during 2022.
- We provided a comprehensive set of

observations to the Department of Education, the Department of Further and Higher Education, Research, Innovation and Science and to Ireland's Education Counsellor to the European Union on the proposal for a European Council Recommendation on learning for sustainable development and the Green Transition. Many of our proposals are reflected in the final Recommendation that was adopted by the European Council.

- We represented the views of IDEA members at the National Stakeholder Forum on the Sustainable Development Goals in June. These issues were further reflected in our submission to the Department of Environment, Climate and Communications (DECC) on the second SDG National Implementation Plan (2022 – 24). Many of our suggestions were taken on board in the final plan. We also worked closely with the Department in relation to our participation at the United Nations High Level Political Forum on Sustainable Development in July.
- We made a submission to the National Council on Curriculum and Assessment on the proposal for a new Leaving Certificate subject on Climate Action and Sustainable Development. We look forward to continued engagement in 2023 with the NCCA on the development of this new subject.
- We were invited by the UNESCO unit in the Department of Education to make a submission on the proposed draft Revision of the 1974 Recommendation concerning Education for International Understanding, Co-operation and Peace, and Education relating to Human Rights and fundamental freedoms.
- Following a survey of members on the 2022 Global Citizenship Education Grants process, we met with Irish Aid officials to provide feedback on the challenges encountered and seek improvements to the grants process for 2023. Irish Aid took on board the feedback from members and agreed to examine our proposals with a view to ensuring a simplified procedure in the 2023 grant applications round.

Building the Capacity of our members

Our policy and advocacy work aimed to support IDEA members to engage in policy and advocacy activities through developing shared positions, providing analysis of current policy developments and co-ordinating shared actions. We developed a monthly Policy and Advocacy Digest to keep members informed of national and international policy developments within the Global Citizenship Education sector, with ten editions in 2022. We held four Policy and Advocacy workshops to discuss aspects of our advocacy activities and to prepare submissions on consultation documents. We also advised members on advocacy in relation to their own Global Citizenship Education work.

Collaboration with other national and international organisations on policy development/ advocacy

IDEA's international and EU work aimed to ensure that IDEA played a strong role in advocating for Global Citizenship Education at an international level:

- UN HLPF: Through our participation in the Coalition 2030 Network, IDEA's Director and Policy and Advocacy Manager were selected to attend the UN High Level Political Forum on Sustainable Development (HLPF) as part of Ireland's official delegation. IDEA was selected to take the NGO Major Group's seat for the debate on localisation of the SDGs and our statement was published on the HLPF website.
- GENE Declaration on Global Learning to 2050: IDEA played a central role in framing the Civil Society input to the Dublin Declaration on Global Education to 2050. The Dublin Declaration, initiated by GENE (Global Education Network Europe), was adopted by Ministries of Foreign Affairs and Education from across Europe at the Global Education 2050 Congress in Dublin Castle, hosted by the Department of Foreign Affairs in November.
- Revision of UNESCO 1974 Recommendation: The Department of Education requested IDEA to submit views on the draft revised UNESCO Recommendation 1974 Recommendation concerning Education for International Understanding, Co-operation and Peace, and education relating to Human Rights and fundamental freedoms. Our submission to the Department is based on our widespread consultation with members including a specific workshop on the process.

- Transforming Education DEAR application: Through Bridge 47, IDEA is involved in an EU funding application to work with partner organisations in seven EU countries to grow and facilitate a stronger community of actors that advocate for the transformative potential of Global Citizenship Education, under the Development Education Awareness Raising Programme (DEAR).

100% of members who responded to our Annual Members Survey believe that IDEA's work is effective in supporting and strengthening the Global Citizenship Education sector in Ireland in engaging with policy and advocacy, with 78% saying it was very effective and 22% saying it was quite effective. Members particularly referenced the Policy and Advocacy Digest as a welcome innovation in 2022 and also the Policy and Advocacy workshops:

In recent years, the COVID-19 pandemic made it difficult for members to engage directly with policy/decision makers. Moreover, already under-resourced Global Citizenship Education practitioners can struggle to find the bandwidth to engage in advocacy activities.

Over the coming years, we plan to develop and deepen our members capacity to advocate for the transformative potential of quality Global Citizenship Education. Policy and Advocacy workshops will focus on the needs of members and provide resources to facilitate their engagement in advocacy activities. We also aim to provide a platform for Global Citizenship Education practitioners to tell their stories of change and impact at briefing meeting meetings with public representatives across the country. We will develop an advocacy toolkit to assist our members participate in advocacy activities more easily.

We will continue to monitor opportunities where our members can input into national and international policy documents, legislative proposals and curriculum reform.

In 2023, we will have a specific focus on Ireland's Voluntary National Review (VNR) of the Sustainable Development Goals. IDEA will continue to represent our members at international level through our various international networks and be a strong voice for the Global Citizenship Education sector in Ireland.

Annual Members' Survey 2022

"I am better informed of IDEA's advocacy initiatives and have been able to discuss them with those outside of the sector (e.g. my TD!)"

"I really value the Policy monthly digest and find it so helpful to stay aware and on track of what's happening in the sector."

"As a small organisation, we struggle with the capacity to make policy submissions on our own, even though these are really important. The support offered by the policy and advocacy manager enhances our ability to speak up for ourselves about things that are important without devoting scarce resources to it."

"Most recently, IDEA extended an invitation to members to the review of the UNESCO 1974 recommendation concerning education. This shows that IDEA value the opinions of their members, which is very much appreciated."

Communications

IDEA's communications work aims to engage both directly with our members and with external audiences. It is a key element of connecting our members with IDEA's work and with each other. It also serves to raise awareness of Global Citizenship Education more broadly.

In 2022, 97% of respondents found our internal communications with members either 'very effective' (56%) or 'quite effective' (41%). This year our internal communications included:

- Weekly emails to members, a practice that evolved from the move to online work in 2020. This keeps members informed of IDEA's work and updates relevant to the sector.
- A mailshot to our members sharing hard copies of Vision 2025, the IDEA Annual Report 2021, and our new membership leaflet — all useful documents regarding IDEA's work and how members can engage with it
- 10 monthly Policy & Advocacy Digests — as mentioned previously, these keep members up to date with policy opportunities throughout the year, as well as the work IDEA is doing in this area.
- 9 videos of our Knowledge Share Sessions, to share the learning for those who couldn't attend or wanted to revisit the content.

Some of our communications work spanned both internal and external audiences. This included:

- 21 fortnightly Newsletters — sharing information about our work, our members' work and resources related to the sector. We exceeded our target of 20 this year.
- 17,047 unique website visits — up 2% on last year, and 29153 page views — down by 2% on 2021 — this was partially due to technical issues we had with the members area of our website, that restricted our ability to add content to it for an extended period of time.
- 13 videos on Global Citizenship Education related content and the impact of Global Citizenship.



IDEA Annual Report 2021

- 4 podcasts, including 2 we recorded on innovation, 1 we recorded on indigenous women's rights, and one we contributed to, focusing on ways in which global citizenship can help address all-island challenges.
- We also hired a consultant to conduct a Website Accessibility Audit to assess and provide guidance on IDEA's compliance with accessibility standards, and we will be implementing the findings in 2023.

A key area of focus for us in the coming years will be building on our communications with external audiences. In 2022 this included:

- 2 pieces of coverage of IDEA and Global Citizenship Education in the media — exceeding our target.
- We also disseminated 2 press releases to media and via Social Media and the IDEA website around Budget 2023 and the Dublin Declaration.
- IDEA represented Global Citizenship Education and the sector on 6 occasions, including presenting at the International Association of Universities (IAU) 16th General Conference; presenting at the European Global Education Congress, Dublin, November;

presenting at the UN High-Level Political Forum, New York, July; representing IDEA and the sector on the Environmental Protection Agency Advisory Committee at 4 meetings per year; presenting at the World Library and Information Congress, July 2022; and presenting at Association of Local Government Training Events (May 2022).

- Mailshot of the IDEA Annual Report 2021 and Vision 2025 to 101 external stakeholders and sharing relevant reports, leaflets and booklets about IDEA and the Global Citizenship Education sector via 4 other congresses and conferences.

We will be building on this work in 2023 and beyond, particularly in the area of our external communications, with an increased focus on media engagement, social media, and representation with audiences outside the sector. This will be supported in terms of content by IDEA's work across the board, particularly in the area of innovation and impact.

Annual Members' Survey 2022

"I love the newsletter. This always triggers things for the team here... upcoming events or sessions, training opportunities."

"The communications received have helped keep our organisation updated and informed of relevant opportunities, deadlines and changes within the sector something which can be time consuming for organisations with little capacity for this."

"The communications are very useful and certainly we hear information that we might not otherwise come across."



1.4 Structure, Governance & Management

IDEA is governed by its members, through the Annual General Meeting which elects a board of directors (the National Council) to oversee the organisation on behalf of its members.

The National Council (NC) is the main decision-making body of the organisation. The National Council delegates operational functions to the Director and staff team. The governance structure of IDEA is further described in the Memorandum and Articles of Understanding.

IDEA's National Council (Board) met six times during 2022, with good attendance at all meetings. Board papers were disseminated a week in advance of all meetings to enable National Council members to be fully prepared for the meetings. Attendance at meetings by individual National Council members is shown in the table below.

Board Members	Meetings Attended
Jonathan Sheehan (<i>Chair</i>)	6/6
Cara Ryan (<i>Vice-Chair</i>)	5/6
Vikki Brennan (<i>Company Secretary</i>)	4/6
Eavan Foy (<i>Treasurer</i>)	6/6
Ben Mallon	4/6
Valerie Duffy	3/3
Stephen Farley (<i>Staff Liaison Officer</i>)	2/3
Daniel Meister	3/3
Aishling McGrath	1/3

Board Recruitment and Induction

IDEA is governed by our Constitution, which outlines our charitable objectives and encompasses our Memorandum and Articles of Association. The IDEA non-executive board is called the National Council. The National Council oversees the strategy and governance of the organisation. It is elected by the Annual General Meeting made up of IDEA's members, organisations and individuals involved in the practice, promotion and advancement of Global Citizenship Education in the island of Ireland. National Council members

are also recruited outside the membership based on their experience and skills.

An audit of the skills needed is carried out with suggestions of possible candidates and National Council members and the Director conduct outreach to gauge their interest in joining. A communication is also sent to IDEA members asking them to consider seeking nomination to the National Council. The Chairperson and Director then meet with nominees to discuss the role and responsibilities. Nominees make a short presentation at the AGM, where they are elected by IDEA members.

National Council members may be co-opted between Annual General Meetings and are required to put themselves forward for election at the following Annual General Meeting. New National Council members receive a thorough induction when they join, including background information about IDEA, information on how the running of IDEA, and the roles and responsibilities of all members of the National Council. Any training needs identified by the National Council during this period are addressed by IDEA when possible. In line with Goal One of IDEA's Strategic Plan, the National Council works to continuously improve its performance. Annual board development sessions support the National Council to assess board effectiveness, identify areas for improvement and competencies required by the National Council.

There are clear distinctions between the role of the National Council and that of the IDEA Director, to whom day to day management of the organisation is delegated. The IDEA Director is Frank Geary. Matters such as planning, policy and budgets are prepared by the Director for consideration and approval by the National Council. The IDEA staff team coordinates and supports IDEA's activities, and our members play a crucial role in contributing to our work.

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| <ul style="list-style-type: none"> • 80:20 Educating & Acting for a Better World • A Partnership with Africa • ActionAid • Adrienne Boyle • Afri – Action from Ireland • Africa Centre Ireland • Aidan Clifford • AkiDWA (Akina-Dada-wa-Africa) • Alive • Amnesty International Ireland • An Cosán • An Taisce – Environmental Education Unit • Aontas • ARD Family Resource Centre • Association of Secondary Teachers in Ireland • Barbara Wilson • Benjamin Mallon • Brighter Communities Worldwide • Cara Ryan • Caroline Crowley • Carraig Dúlra • CBM Ireland • CDET Curriculum Development Unit • CDYS • Centre for Global Education • Change Makers | <ul style="list-style-type: none"> • Children in Crossfire • Creativity and Change, MTU • Clíona Murray • Coalition 2030 • Comhlámh • Concern • Dearbhla Hayes • Deirdre Phelan • Dept of International Development, Maynooth University • Development Perspectives • DICE: Development & Intercultural Education • ECO-UNESCO • Educate Together • EIL Intercultural Learning • Engineers without Borders Ireland • Financial Justice Ireland • Friends of the Earth • Gaisce - The President's Award • Galway One World Centre • Gerard Jeffers • Global Action Plan Ireland • Global Village • GOAL • Habitat for Humanity Ireland • Inishowen Development Partnership • Irish Girl Guides | <ul style="list-style-type: none"> • Ivan Hennigan • Jim Ferguson • Joe Houghton • John Magee • Johnny Sheehan • Latin America Solidarity Centre • Lourdes Youth & Community Services • Mags Liddy • Maria Barry • Mark Cumming • Mary McNulty • Meath Partnership • Mind the Gap • Morina O'Neill • National Youth Council of Ireland • National Council of YMCAs Ireland • Nurture Africa • Orla Marie Devine • Pádraig O' Ruairc • Patrick Ferrity • Patsy Toland • Paula Grace • Plan International Ireland • Poetry Ireland • Proudly Made In Africa • Rachel Kendrick • Scouting Ireland • SeeBeyondBorders Ireland • Self Help Africa • SERVE • Sian Cowman • Sightsavers | <ul style="list-style-type: none"> • Son Gyoh • Sonairte – The National Ecology Centre • Su-Ming Khoo • SUAS Educational Development • Susan Gallwey • Tearfund Ireland • Terri Cole • The Hope Foundation • The Praxis Project • The Rediscovery Centre • The Wheel • Tom Roche – Just Forests • Tools for Solidarity • Trócaire • Ubuntu Network • UCD Volunteers Overseas • UNICEF • Valerie Lewis • Viatores Christi • Vikki Brennan • Vincentian Lay Missionaries • Voluntary Service International Ireland • Waterford Sustainable Living Initiative • WorldWise Global Schools • Young Social Innovators • Youth Work Tipperary |
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Board Profiles for the Financial Year 2022



Johnny Sheehan

Johnny Sheehan is the chairperson of IDEA. He has 25 years national and international experience working in Global Citizenship Education and in the wider community and voluntary sector. He is currently Membership Engagement Manager at The Wheel and has extensive experience on charity boards, having previously served as chairperson of Comhlámh. He holds a certificate in Charity Law, Trusteeship and Governance from the Law Society.



Cara Ryan

Cara Ryan is the Director of Corporate Services in Clúid Housing, a not-for-profit Charity and Approved Housing Body. She has extensive experience in Human Resource (HR) having worked for many years in Higher Education in senior HR roles, and more recently in general Operations Management. She is Vice-Chair of IDEA's National Council and a member of its Nominations and Remuneration Committee that deals with issues relating to Board appointments and Human Resource matters.



Eavan Foy

Eavan Foy has been Treasurer of IDEA since 2017. She is the International Financial Accountant with Concern Worldwide and has worked in the international NGO sector since 2014, covering areas such as budget development, donor reporting and development of financial policies and procedures. She is a Chartered Accountant (ACA) and holds a BA from Maynooth University.



Vikki Brennan

Vikki Brennan is a senior manager on the labour rights team with Novartis Pharmaceuticals. A former CEO of Proudly Made in Africa, the Irish NGO focused

on trade with Africa, she has over 10 years' experience in responsible procurement, ethical international trading and business and human rights. Previously, Vikki worked at the Bangladesh Accord Foundation in Amsterdam and as senior ethical trade manager for food multinational Associated British Foods in London. She is IDEA's Company Secretary.



Stephen Farley
(resigned June 2022)

Stephen Farley is the Post Primary Development Education Officer with Trócaire, based in Maynooth. He has been working for

Trócaire for over six years, and is a qualified post primary teacher, and taught in various schools in the UK and Ireland for ten years prior to joining the Development Education team in Trócaire. Stephen has been involved with IDEA for the past six years, firstly through the Formal Education Working Group, and is in his second term on the board of IDEA, performing the role of staff liaison.



Ben Mallon

Ben Mallon is Assistant Professor in Geography and Citizenship Education in Dublin City University. Ben is chair of the Governance

Sub-committee, which advises the National Council to ensure good corporate governance and to implement the Charities Governance Code.



Daniel Meister
(elected June 2022)

Daniel Meister is Communications Manager with the National Youth Council of Ireland, and has

over ten years' experience increasing the profile of national non-profit organisations. He has a keen interest in sustainable development and environmental issues, and brings his enthusiasm for Development Education, his communications expertise, and his experience with the youth sector in Ireland to his role on the IDEA National Council.



Valerie Duffy
(resigned June 2022)

Valerie Duffy works with the National Youth Council of Ireland (NYCI) and is the Youth 2030 Development Education Programme

Manager. She has managed the NYCI Development Education Programme since 2013 and UN Youth Delegate Programme since 2015. Valerie has over 20 years' experience working at local, national, and international level in Development Education, youth and community sectors in Ireland, Northern Ireland, the Euro-Mediterranean region, and Zambia. Valerie is the National Coordinator for One World Week in Ireland.



Aishling McGrath
(elected June 2022, resigned November 2022)

Aishling McGrath is Director of Worldwide Global Schools and has worked on the programme since its inception

in 2013. She is also a qualified teacher and has worked in the field of education since 2007. Aishling has extensive knowledge and experience relating to education, facilitation, curricula and has experience in working with a range of groups from government ministries, local authorities, universities, teacher unions and NGOs.

Governance Code Compliance

IDEA is committed to maintaining the highest standards of Corporate Governance. In 2022, the National Council reconfirmed IDEA's compliance with the Charity Regulator's Charities Governance Code for a third year, as per the timeframe specified by the Charities' Regulator. In the years before the introduction of the Charity Regulator's Governance Code in 2020, IDEA was compliant with the Governance Code for Community, Voluntary and Charitable Organisations (as produced by The Wheel, the Corporate Governance Association of Ireland and other voluntary sector organisations). IDEA considers itself as a complex organisation for the purposes of compliance with the Charity Regulator's Governance Code and therefore complies with the additional governance standards outlined.

Governance and Audit Sub-Committee

REMIT

- The Governance Sub-Committee is responsible for reviewing internal controls, policies and procedures in line with the Governance Code of the Charity Regulator, providing updates and recommendations to the National Council
- Supporting the National Council to ensure compliance with legal and other regulatory requirements
- Overseeing IDEA's risk management framework and policy and ensure actions are taken to mitigate risks, reporting to the National Council thereon and,
- Monitoring and review the external auditor's independence and the effectiveness of the audit process as well as their continued appointment, fees and conditions.

COMPOSITION

- Benjamin Mallon, Convenor of IDEA Governance & Audit Sub-committee (2/2)
- Jonathan Sheehan, IDEA Chair (2/2)
- Vicki Brennan, IDEA Company Secretary (2/2)
- Eavan Foy, IDEA Treasurer (2/2)
- Frank Geary, CEO (2/2)

MEETINGS HELD IN 2022

- 15/2/22
- 15/9/22

Nominations and Remuneration Sub-Committee

REMIT

- The Nominations and Remuneration Sub-Committee is responsible for Providing recommendations of appointments to the National Council and its committees
- Evaluating the National Council's composition and succession plan
- Overseeing succession plan for the Director
- Approving and endorsing recommendations to the National Council of all IDEA remuneration policies and adjustments
- Contributing to and evaluating proposals for significant changes to organisational structure
- Providing assurance that IDEA's reward philosophy is consistent with the achievement of the organisation's strategic objectives and risk appetite.

COMPOSITION

- Jonathan Sheehan, IDEA Chair & Convenor of Nominations and Remuneration Sub-Committee (3/3)
- Cara Ryan, Vice-Chair (3/3)
- Frank Geary, IDEA Director (3/3)

MEETINGS HELD IN 2021

- 10/02/22
- 16/05/22
- 23/09/22

IDEA Risk Management Policy

To monitor and manage the risks facing IDEA, a risk register is maintained. Principal risks and uncertainties have been identified by the National Council and IDEA staff and strategies have been put in place to manage those risks; these are detailed on the risk register. Risks have been analysed within the categories of Governance, Financial, Reputational, Compliance, Technological, Operational, with consideration to laws and regulations, and external risks. The Governance and Audit Sub-Committee update the Risk Register regularly and bring it to the NC for review. The National Council, Director and staff review the risk register at least annually. On an ongoing basis the Director brings any new risks identified by the staff to the National Council for discussion and consideration. Policies, procedures and mitigating strategies are considered if necessary to reduce these risks from occurring and/or their impact.

IDEA's Risk Management Policy defines the processes and systems used to identify, evaluate and manage potential risks faced by IDEA:

- Potential risks (as uncertain events which may occur in the future preventing or delaying IDEA's ability to realise and achieve its objectives) will be listed on the IDEA Risk Register, along with a description of the potential impact of said risk.
- Each risk will be categorised in line with the Charities Regulator advice on 'Risk Management for Charities', as governance, strategic, compliance, operational, financial, environmental or reputational.
- Each risk will have a named risk owner, namely a specific staff/National Council role.
- Each risk will be assessed for likelihood, impact and controls, before being given a risk level (High, medium, low).
- Actions for each risk will be decided in light of this assessment and associated risk appetite.
- All members of the NC will have access to the IDEA Risk Register and it will be made available to IDEA staff.
- Risk will be a standing item on the agenda of National Council meetings. Those risks evaluated as high risk will be specifically included in the agenda of National Council meetings until such a time as they are deemed medium/low risk.
- Emergent potential risks will be brought to the attention of the Director and Chair of the National Council, before being included in the IDEA Risk Register, evaluated and actions identified.
- The risk register will be reviewed biannually by the IDEA Governance SC. Any changes in named potential risks, risk owners, or likelihood, impact and controls will be communicated to the National Council.

Conflicts of Interest

IDEA has a draft conflict of interest policy which is currently under review by the IDEA National Council Governance and Audit Sub-Committee.

Engagement and communication with stakeholders

IDEA aims to ensure that all our stakeholders can easily access information about our work and how we function as an organisation. As well as the communication we do about our work and activities as outlined previously, we share all IDEA's policies and reports on our website, along with our Vision, Mission, and Strategy.

IDEA Employees

IDEA employed 7 staff members by the end of 2022. This included Director Frank Geary, Capacity Development Manager Elaine Mahon, Communications & Events Manager Éimear Green, Policy & Advocacy Manager Emer Costello, Finance & Administration Officer Sal Healy, Capacity Development and Communications Officer Maximiliana Eligi Mtenga, and Programme Officer Anya Sparynska. The average number of volunteers was 0.

Staff Remuneration

Remuneration of all IDEA staff operates within the framework of the IDEA salary scales. In setting levels of remuneration for employees IDEA seeks to balance the following factors:

- The need to set salaries at the appropriate level to attract and retain people with the appropriate experience and competencies
- The scarcity of money as a resource
- With reference to comparable rates in the sector
- The need for flexibility to be retained in terms of rewarding performance.

IDEA does not align itself to formal standard/benchmark for salaries and seeks to maintain a balance between the four factors listed above.

Financial results

The financial results are set out in the Statement of Financial Activities on page 32. IDEA reports in line with FRS 102 and the Charities SORP.

IDEA reported income of €481,399 from various donors in 2022. This compares to €495,109 in the prior year, a decrease of 2.8%. This was due to the ending of the EU funded Bridge 47 project in 2021. IDEA is mindful of the reliance on Irish Aid as a primary donor and actively seeks other funding that aligns with its work, as detailed below in the Sustainability of Funding section. IDEA also focuses on maintaining or growing, if possible, other sources of income through the membership fees, and income generated from conferences and sale of resources.

Expenditure was €462,360 in 2022, a 0.9% decrease on 2021. The reduced spend was concentrated in our work on Engagement beyond the Development Education Sector as a result of the Bridge 47 project closure in the prior year but was compensated by an increase in Capacity Development as the Irish Aid programme expanded.

Overall, the net results for the year is a surplus of €19,039 for 2022 which was unrestricted and therefore increases our unrestricted reserves to €117,550, which moves IDEA closer to the ideal level of reserves required under the Reserves Policy (See below) based on the anticipated budget for 2023.

IDEA ended the year with an unrestricted balance of €117,550, increase of 19% on the previous year. Due to the variable nature of income, as grants are won and completed, and percentage of co-funding required for new grants varies, the level of required reserves increases and decreases over time. IDEA works hard to reach and maintain an appropriate level of reserves as detailed in the Reserve Policy Section.

A summary of the movement in funds is as follows:

	2022 UNR€	2022 RESE€	2021 UNR€	2021 RESE€
Net movement in funds for the financial year	19,039	Nil	28,373	Nil
Reserve Balances carried forward at 31 December 2022	117,550	Nil	98,511	Nil

IDEA's primary funder is Irish Aid, whose generous support allows IDEA to continue to do its core work within the Global Citizenship Education sector. Irish Aid's endorsement of our objectives can be seen in the growth in the grant received totalling €500,000 in the calendar year 2022, representing an increase of 43% from 2021. This funding allows IDEA to achieve many of the successes outlined in the Achievement & Performance section above, including our annual conference, Code of Good Practice, partnership development and communications within and outside the sector.

IDEA also received valuable support from Trócaire in the form of an unrestricted grant of €4,500 to further the Code of Good Practice work, Vision 2025 and sharing learning from partnerships.

Analysis of key movement in funding received:

	2022 €	2021 €	Variance %
Irish Aid	500,000	350,000	43%
Concern	15,000	Nil	100%
Trocaire	4,500	6,000	- 25%
EU Grant	Nil	80,207	- 100%

Having completed donor funded programmes of activities this year as agreed, IDEA is left with a restricted reserve balance of €Nil at the year end. Total spend for the year amounted to €462,360, comprising €451,991 of restricted expenditure and supported by €10,369 of unrestricted expenditure.

Sustainability of Funding

IDEA continues to work in partnership with Irish Aid to grow the implementation of our programme, which has led to both increased funding year on year and the signing of a new Strategic Partnership Agreement in 2022 that will run until 2026.

Substantial additional funding has been secured in the past from the European Union. While IDEA operates in a restricted funding space, with opportunities to obtain substantial additional funding from such donors arising only every few years, the organisation has shown a good success rate in the past. IDEA continues to monitor the pipeline of such funding, applying where the funding will align with our vision and mission.

IDEA also maintains a Reserves Policy to support the underlying financial security of the organisation.

Reserve Policy

IDEA maintains a Reserve Policy, most recently updated and approved by the National Council in February 2022. Given the risk appetite in IDEA it is considered prudent to hold reserves to the level of three months' expenditure based on the general level of activity as planned for in the annual budget. As such this figure will change from year to year. However, this basis is considered to be an adequate level of funds that could be used to finance ongoing work of IDEA.

- should difficulties arise in cash flow from existing donors
- if there is a reduction in such funding and other sources found or
- if unanticipated events arise for which donor funding is not available.

In addition to this, IDEA could also leverage some of these reserves as co-finance future projects.

Significant Events During the Financial Period

During January 2022, the Irish Government announced a further easing of restrictions which has effectively removed the majority of the precautions enacted to prevent the spread of COVID-19. This plan includes the normalisation of business operations which were previously restricted, lifting of restrictions on travel as well as staff returning to offices. The effect of the normalisation of business operations resulted in more in-person interaction with members and relevant stakeholders during the year.

During February 2022, Russian troops invaded Ukraine which has resulted in a war between the countries. At the date of signing these financial statements, the war is still ongoing. Although there is no direct impact, this war has had an indirect impact on the company through increased inflationary pressure and a possible slow down to the post-pandemic recovery globally.

Post Statement of Financial Position Events

The events discussed above may have a continued impact on the Company post year-end. The situation surrounding the war in the Ukraine and the responses by various governments to these events are constantly developing and therefore the extent of the impact of these events on the Company cannot be determined.

Auditors

The auditors, Roberts Nathan, have indicated their willingness to continue in office in accordance with the provisions of Section 380 of the Companies Act 2014.

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997, with charity number CHY 16504. As such the company is exempt under Section 76 and 78 Taxes Consolidation Act 1997, from corporation tax arising on any surplus of income arising.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the Directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 6 Gardiner Row, Dublin 1.

Political Donations

There were no political donations in 2022 and as a result no disclosures are required under the Electoral Act, 1997.

Investment Policy

While IDEA utilises the services of a major Irish bank, Allied Irish Bank, for day-to-day banking, IDEA does not hold any assets for the purposes of investing. Therefore, the organisation does not have an investment policy.

Compliance with Sector- Wide Legislation Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Irish Development Education Association (IDEA) C.L.G. subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)
- The Charities Governance Code

Research and Development

The company was not involved in any research and development activities during the current or preceding financial year.

Branches outside the state

The company did not have any branch operating outside the state in the current or preceding financial year.



Eavan Foy (*Director*)

Jonathan Sheehan (*Director*)

2.

Trustees' Responsibility Statement

The trustees, who are also directors of Irish Development Education Association (IDEA) C.L.G. for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They 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.

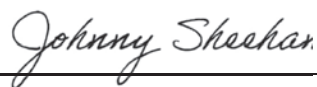
In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 7th June 2023 and signed on its behalf by:



Eavan Foy (*Treasurer*)
Director



Jonathan Sheehan (*Chair*)
Director

3.

Audited Financial Statements

2021

Annual Report and Audited Financial Statements

3.1 Independent Auditor's Report

Opinion

We have audited the company financial statements of Irish Development Education Association (IDEA) C.L.G. for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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 when the financial statements are authorised for issue.

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

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a

material misstatement in 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 in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- we have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the 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 Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and 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 trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's 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 Auditor's 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error,

as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Brendan Kean
for and on behalf of:

Roberts Nathan, Chartered Certified Accountants and Statutory Audit Firm,
9 Exchange Place, International Financial Services Centre, Dublin 1

3.2 Statement of Financial Activities

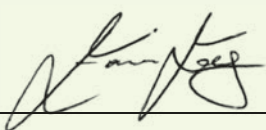
For the financial year ended 31 December 2022

		2022			2021		
		€			€		
Notes		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
Incoming Resources							
	9.1	26,243	451,991	478,234	36,535	453,956	490,491
	9.2	3,165	–	3,165	4,618	–	4,618
		29,408	451,991	481,399	41,153	453,956	495,109
Resources Expended							
	10.1	9,972	451,991	461,963	12,658	453,956	466,614
	10.2	397	–	397	122	–	122
		10,369	451,991	462,360	12,780	453,956	466,736
Net incoming/outgoing resources before transfers							
		19,039	–	19,039	28,373	–	28,373
Gross transfers between funds							
		–	–	–	–	–	–
Net movement in funds for the financial year							
		19,039	–	19,039	28,373	–	28,373
Reconciliation of funds							
	18	98,511	–	98,511	70,138	–	70,138
		117,550	–	117,550	98,511	–	98,511

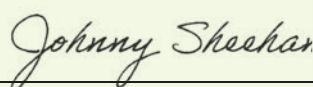
The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Approved by the Board of Trustees on 7th June 2023 and signed on its behalf by:



Eavan Foy (Treasurer)
Director



Jonathan Sheehan (Chair)
Director

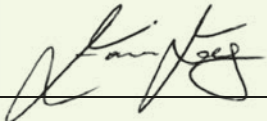
3.3 Summary Income And Expenditure Account

For the financial year ended 31 December 2022

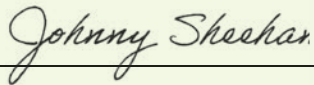
	Statement of Financial Activities	2022 €	2021 €
Gross Income	Unrestricted Funds	29,408	
	Restricted Funds	<u>451,991</u>	
		<u>481,399</u>	<u>495,109</u>
Total Income		481,399	495,109
Total Expenditure		<u>(462,360)</u>	<u>(466,736)</u>
Net Income / Expenditure		<u>19,039</u>	<u>28,373</u>

The company has no recognised gains or losses other than the surplus for the financial year.
The results for the financial year have been calculated on the historical cost basis.

Approved by the Board of Trustees on 7th June 2023 and signed on its behalf by:



Eavan Foy (*Treasurer*)
Director



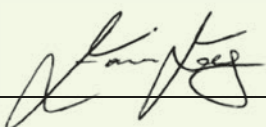
Jonathan Sheehan (*Chair*)
Director

3.4 Balance Sheet

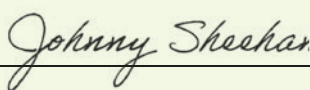
For the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Current Assets			
Debtors	15	2,211	2,166
Cash at bank and in hand		<u>211,265</u>	<u>119,377</u>
		<u>213,476</u>	<u>121,543</u>
 Creditors: Amounts falling due within one year	16	 <u>(95,926)</u>	 <u>(23,032)</u>
Net Current Assets		<u>117,550</u>	<u>98,511</u>
Total Assets less Current Liabilities		<u>117,550</u>	<u>98,511</u>
 Funds			
General fund (unrestricted)		<u>117,550</u>	<u>98,511</u>
Total funds	18	<u>117,550</u>	<u>98,511</u>

Approved by the Board of Trustees on 7th June 2023 and signed on its behalf by:



Eavan Foy (*Treasurer*)
Director



Jonathan Sheehan (*Chair*)
Director

3.5 Statement of Cash Flows

For the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net movement in funds		<u>19,039</u>	<u>28,373</u>
		19,039	28,373
 Movements in working capital			
Movement in debtors		(45)	1,500
Movement in creditors		<u>72,894</u>	<u>(29,976)</u>
Cash generated from operations		<u>91,888</u>	<u>(103)</u>
 Net increase in cash and cash equivalents		91,888	(103)
Cash and cash equivalents at 1 January 2022		<u>119,377</u>	<u>119,480</u>
Cash and cash equivalents at 31 December 2022	22	<u>211,265</u>	<u>119,377</u>

3.6 Notes To The Financial Statements

For the financial year ended 31 December 2022

1. GENERAL INFORMATION

Irish Development Education Association (IDEA) C.L.G. is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 6 Gardiner Row, Dublin 1, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable in the UK and Republic of Ireland, FRS 102 and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Financial Instruments

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

(i) Financial assets

Basic financial assets, including trade and other debtors, cash and cash equivalents, short-term deposits and investments in corporate bonds, 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 similar debt instrument.

Trade and other debtors, cash and cash equivalents, investments in corporate bonds and financial assets from arrangements with constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost 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 assets estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decreases 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.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

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, loans from fellow group companies and preference shares, 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, preference shares and financial liability from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is possible that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Preference shares, which result in fixed returns to the holder or are mandatorily redeemable on a specific date, are classified as financial liabilities. The dividends on these preference shares are recognised in profit or loss within 'interest payable and similar charges'.

Trade creditors are obligations to pay for goods or services that have been acquired on 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.

Pensions

The pension costs charged to the Financial Statements represent the contribution payable by the company during the year.

Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2019) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Association of Chartered Certified Accountants. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Leasing

Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over the period of the rental agreement.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Provision for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

4. GOING CONCERN

The Financial Statements have been prepared on the going concern basis which assumes the entity will continue in operational existence for the foreseeable future and for at least a period of 12 months from the date of approval of the Financial Statements.

The charity recorded a surplus for the year of €19,039 with a surplus of net funds amounting to €117,550 as at 31 December 2022. Irish Development Education Association (IDEA) C.L.G. has unrestricted reserves amounting to €117,550 and €Nil restricted reserves.

The Directors have considered the financial position and trading performance of the charity. They have prepared prudent and conservative cashflow forecasts, for the 12 months from the date of approval of the financial statements, which indicate that the charity will show a surplus for the years ended 31 December 2023 and 31 December 2024.

On reviewing the year-to-date activities, the charity is currently on track to achieve the budgeted targets. To the date of the approval of the financial statements there has been no indication from funders of a reduction in the funding allocated to Irish Development Education Association (IDEA) CLG for the year ended 31 December 2023 and 31 December 2024. The Directors acknowledge that the current Russian-Ukrainian conflict might have a resulting impact on expenditure.

The directors are satisfied that the charity has the necessary resources to continue trading for the foreseeable future and accordingly they believe that it is appropriate for the Financial Statements to be prepared on a going concern basis.

5. IRISH AID GRANT

During 2022, Irish Aid approved a grant of €500,000 under the Global Citizenship Education Strategic Partnership for the 12 months ended 31st December 2022. As at the reporting date, €56,234 of the grant income received has been deferred.

6. TROCAIRE GRANT

During 2022, Trocaire approved a grant of €4,500 under the Connecting for Impact Strategic Partnership.

7. CONCERN GRANT

During 2022, Concern approved a grant of €15,000 under the Development Education Grants Scheme for the 12 months ended 31st December 2022. As at the reporting date, €15,000 of the grant income received has been deferred.

8. ANALYSIS OF INCOME

	2022	2021
	€	€
Irish Aid	448,602	348,408
Concern	-	4,432
Trocaire	4,500	6,000
Membership	13,333	12,926
Conferences, Training and Events	3,165	4,618
GENE Award	-	10,000
EU Grant	8,410	108,725
GENE	360	-
SLOGA	551	-
Coalition	2,478	-
	<u>481,399</u>	<u>495,109</u>

9. INCOME

9.1 Donations And Legacies

		Restricted Funds	2022	2021
	€	€	€	€
Membership	13,333	-	13,333	12,926
Grants	<u>12,910</u>	<u>451,991</u>	<u>464,901</u>	<u>477,565</u>
	<u>26,243</u>	<u>451,991</u>	<u>478,234</u>	<u>490,491</u>

9.2 Other Income

Event Income	<u>3,165</u>	<u>-</u>	<u>3,165</u>	<u>4,618</u>
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10. EXPENDITURE

10.1 Charitable Activities

	Direct Costs	Other Costs	Support Costs	2022	2021
	€	€	€	€	€
Capacity Development	193,640	-	7,694	201,334	137,690
Engagement beyond the DE sector	113,021	-	-	113,021	221,183
Engagement within the sector	77,709	-	11,326	89,035	73,875
Programme Quality Costs	12,320	-	-	12,320	5,625
Travel	5,631	-	-	5,631	-
Overheads	<u>28,738</u>	<u>-</u>	<u>11,884</u>	<u>40,622</u>	<u>28,241</u>
	<u>431,059</u>	<u>-</u>	<u>30,904</u>	<u>461,963</u>	<u>466,614</u>

10.2 Other Expenditure

Non charitable expenditure	<u>-</u>	<u>397</u>	<u>-</u>	<u>397</u>	<u>122</u>
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10.3 Support Costs

Charitable Activities	2022	2021
€	€	€
Support – Salaries	7,694	7,877
Support – Payroll Costs	597	966
Support – IT Support	4,424	4,788
Governance – Salaries	11,326	11,503
Governance – Audit Costs	6,402	6,046
Governance – Bank Charges	461	539
	<u>30,904</u>	<u>31,719</u>

11. ANALYSIS OF SUPPORT COSTS

	2022	2021
	€	€
Support – Salaries	7,694	7,877
Support – Payroll Costs	597	966
Support – IT Support	4,424	4,788
Governance – Salaries	11,326	11,503
Governance – Audit Costs	6,402	6,046
Governance – Bank Charges	461	539
	<u>30,904</u>	<u>31,719</u>

12. NET INCOMING RESOURCES

Net Incoming Resources are stated after charging/(crediting):

	2022	2021
	€	€
Operating lease rentals – Land and buildings	15,360	2,614
Auditors Remuneration – audit services	<u>6,402</u>	<u>6,046</u>

13. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2022	2021
	Number	Number
Management	1	1
Programme Officer	5	5
Administrator	<u>1</u>	<u>1</u>
	<u>7</u>	<u>7</u>

	2021	2020
	€	€
The staff costs comprise:		
Wages and salaries	254,479	267,236
Social security costs	28,048	29,225
Pension costs	<u>13,710</u>	<u>16,726</u>
	<u>296,237</u>	<u>313,187</u>

3.6 Notes To The Financial Statements (continued)

14. One employee had emoluments, excluding employers pension contributions, greater than €70,000 for the period ended 31st December 2022. The total remuneration package of the CEO included salary of €76,866.96 plus 6.5% pension contribution.

15. DEBTORS	2022 €	2021 €
Other debtors	2,211	2,166
	<u>2,211</u>	<u>2,166</u>

16. CREDITORS	2022 €	2021 €
Amounts falling due within one year		
Taxation and social security costs	9,882	7,306
Other creditors	649	190
Accruals	14,161	13,944
Deferred Income	71,234	1,592
	<u>95,926</u>	<u>23,032</u>

Trade and other creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms.

Taxes including social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

The term of the accruals are based on the underlying contracts.

17. RESERVES	2022 €	2021 €
At 1 January 2022	98,511	70,138
Surplus for the financial year	19,039	28,373
At 31 December 2022	<u>117,550</u>	<u>98,511</u>

18. FUNDS	Unrestricted Funds €	Total Funds €
18.1 Reconciliation Of Movement In Funds		
At 1 January 2021	70,138	70,138
Movement during the financial year	28,373	28,373
At 31 December 2021	98,511	98,511
Movement during the financial year	19,039	19,039
At 31 December 2022	<u>117,550</u>	<u>117,550</u>

18.2 Analysis Of Movements On Funds

	Balance 1 JAN 2022 €	Income €	Expend- iture €	Transfers Between Funds €	Balance 31 DEC 2022 €
Restricted funds					
Irish Aid	-	448,602	448,602	-	-
Other restricted funds	-	3,389	3,389	-	-
	-	451,991	451,991	-	-
Unrestricted funds	98,511	29,408	10,369	-	117,550
Total Funds	98,511	481,399	462,360	-	117,550

18.3 Analysis Of Net Assets By Fund

	Current Assets €	Current Liabilities €	Total €
Restricted funds	88,474	(88,474)	-
Unrestricted general funds	125,002	(7,452)	117,550
	213,476	(95,926)	117,550

19. STATUS

The company is limited by guarantee not having a share capital. The company was granted charitable status in 2018. The company's Registered Charity Number is 20144517 and its CHY number is 16504.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

20. OPERATING LEASE COMMITMENTS

At 31 December 2022 the company had annual commitments under non-cancellable operating leases as follows:

	2022 €	2021 €
Expiry date:		
Within one year	15,600	15,600
Between one and two years	15,600	31,200

21. Related Party Transactions

No Trustee has received payment in respect of services to the company, nor by way of reimbursement of expenses incurred in the provision of their duty as a trustee during the year under review or in the preceding financial year.

The company has no other related parties.

22. Cash And Cash Equivalents

	2022	2021
	€	€
Cash and bank balances	211,265	119,377

23. Post-Balance Sheet Events

Significant Events During the Financial Period

During January 2022, the Irish Government announced a further easing of restrictions which has effectively removed the majority of the precautions enacted to prevent the spread of COVID-19. This plan includes the normalisation of business operations which were previously restricted, lifting of restrictions on travel as well as staff returning to offices. The effect of the normalisation of business operations resulted in more in-person interaction with members and relevant stakeholders during the year.

During February 2022, Russian troops invaded Ukraine which has resulted in a war between the countries. At the date of signing these financial statements, the war is still ongoing. Although there is no direct impact, this war has had an indirect impact on the company through increased inflationary pressure and a possible slow down to the post-pandemic recovery globally.

Post Statement of Financial Position Events

The events discussed above may have a continued impact on the Company post year-end. The situation surrounding the war in the Ukraine and the responses by various governments to these events are constantly developing and therefore the extent of the impact of these events on the Company cannot be determined.

24. Approval of Financial Statements

The financial statements were approved and authorised for issue by the Board of Trustees on:

7th June 2023

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