



IDEA
IRISH DEVELOPMENT
EDUCATION ASSOCIATION

Annual Report &
Audited Financial
Statements **2021**

IDEA

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Audited Financial
Statements **2021**



Acknowledgements

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Reference and Administration Information

Trustees

Jonathan Sheehan (*Chair*)
Cara Ryan (*Vice-Chair*)
Eavan Foy (*Treasurer*)
Vikki Brennan (*Company Secretary*)
Valerie Duffy
Stephen Farley
Ben Mallon

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

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

Trustees' Annual Report

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 2021.

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 2021.

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.

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*)
- Valerie Duffy
- Stephen Farley
- Ben Mallon

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



1.1 Letter from the Chair



I'd like to take this opportunity to thank all our members, staff and the National Council for helping to ensure that 2021 was another successful year for IDEA.

2021 was again a challenging year due to COVID restrictions, but by working together and supporting each other, we are by-and-large in a much better place.

We continued to work remotely throughout 2021, delivering our existing programme of work online, and also developing new online content for the benefit of our members. We held a virtual AGM for a second year and our annual conference reverted to its June slot, once again utilising a range of technologies and hosting amazing speakers to explore the theme of 'Global Citizenship and Inequality: Forging a New Path?'.

At year end, we are in financially good health, and 2021 saw an increase in our funding from Irish Aid. We continue to be fully compliant with the Charities Governance Code, as well as with the Companies Office and all other compliance requirements. In addition to ensuring IDEA complied with the Charity Regulator reporting requirements, we also shared our experience on reporting with IDEA members, in a session led by members of the National Council's Governance and Audit subcommittee.

During 2021, we completed the mid-term review of our Strategic Plan 2019-2023, in a process led by consultant Ruairí McKiernan. Thanks to members, staff and the National Council for their positive engagement with the process. Our strategic plan, with its focus on strengthening, pioneering and championing Development Education, continued to underpin all our work during the year.

Our latest 5 year Strategic Partnership with Irish Aid finished in December 2021. During this year, the IDEA staff team worked with Irish Aid to develop a new Strategic Partnership programme for 2022 – 2026. A key aspect of this is aligning a new strategic partnership with the IDEA Strategy, with a focus on developing our flagship projects including the Code of Good Practice

and Vision 2025, as well as building on successes and incorporating lessons learnt from previous Strategic Partnerships.

We continued to be a strong voice for the Development Education sector in Ireland, with a number of key advocacy related developments, most notably the launch and roll-out of Vision 2025 on the future of Development Education in Ireland. This was central to our submission to the Irish Aid Global Citizenship Education Strategy Review process. Vision 2025 also formed the central plank to our submissions to the National Strategy on Education for Sustainable Development, a process that is ongoing.

We are very proud that our Code of Good Practice for Development Education received international recognition when it won a GENE Global Education Award 2020/2021 focused on Quality and Good Practice in Global Education across Europe. This is the result of a huge amount of work and commitment by IDEA's members and the staff team.

2021 also marked the completion of our Bridge 47 – Building Global Citizenship EU-funded project and the partnerships learning will be carried forward through our ongoing work.

We launched a new membership section on our website, as well as a new section with profiles of our members and I'd like to thank our members for their contribution to this. I'd also like to thank the members of IDEA's working groups and task groups for volunteering their time throughout the year. Members' engagement drives IDEA's work. It ensures that IDEA continues to be a dynamic and responsive network that focusses on learning together, collaboration and solidarity.

Johnny Sheehan
(Chairperson)

IDEA is the national network for Development Education in Ireland and a leading voice for the sector. We represent members involved in the practice, promotion and advancement of Development Education in formal, non-formal and informal settings.

IDEA members cover a wide spectrum of civil society and education in Ireland including international development NGOs, all sectors of formal education from early years through to third level, adult education, youth sector, community development, trade unions, and more. Together we work to strengthen Development Education in Ireland and to raise awareness of the crucial role of Development Education in achieving an equal, just and sustainable future.

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 crucial 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 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 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 marginalized 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.

Our Strategic Goals

IDEA's Strategy 2019–23 is a framework for working towards our vision. It was shaped in collaboration with our members and recognises the potential and needs of Development Education in Ireland. It reflects the current crises we face as a society, and the essential role of Development Education in responding to these challenges and achieving an equal, just and sustainable future.

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.

1.3 Achievements and Performance

The aim of IDEA's programme of work is to support and advance Development Education in Ireland and internationally. We do this by championing the sector through advocacy and awareness building, strengthening members' capacity to deliver Development Education, and our pioneering work on expanding the space for Development Education and illustrating its impact.

When asked about IDEA's effectiveness across our work in our 2021 Annual Members Survey, 72% of respondents rated us as 'very effective' and 25% as 'quite effective'.



Goal No. 1: Strengthening

IDEA's work on increasing the capacity of the Development 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 Development Education, capacity development in the form of training and events, and supporting good practice through our Code of Good Practice for Development Education.



STRENGTHENING

Membership

The IDEA membership has increased steadily over the last 5 years, with a high in 2021 of 83 members. Over the next 5 years, we plan to strengthen and expand our membership hub by connecting with potential new members from other sectors and diverse backgrounds. This is an exciting opportunity for IDEA to promote Development Education to individuals and organisations not yet part of the IDEA network.

There was a high level of member engagement with different aspects of IDEA's work in 2021: 59% attended a training/seminar/event, 56% attended or led a member knowledge exchange, 52% are members of the Code of Good Practice and submitted at least one self-assessment to date, and 52% attended our Annual Conference (2021 Annual Members' Survey).

"Thank you to the amazing IDEA staff team who always have time and energy for their members. Members know that the IDEA team truly believes in Development Education and that they work so hard to celebrate the successes of the DE sector and to provide support where needed. That is why members keep renewing their membership, attending events, contributing to Working Groups etc."

2021 Annual Members' Survey

A Dynamic hub for Development Education

IDEA aims to be a dynamic hub for Development Education. One of our roles is connecting Development Education practitioners and facilitating collaboration and exchange of knowledge and good practice. In 2021 we held 16 Knowledge Exchanges with 100 participants. These sessions provided IDEA members with an opportunity to share their work and learn from each other. They also help to strengthen connection between members and understanding within the sector.

IDEA's 3 Working Groups (Formal Education, Quality and Impact, Adult and Community Education) provide an essential 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 of the working groups held 2 meetings throughout the year and engaged in activities to further their work. All three working groups developed and presented submissions as part of the consultation on the new Irish Aid Global Citizenship Education Strategy 2021 – 2024. The Formal Education and Adult & Community Education Working Groups, along with the Youth Task Group, also made submissions to the consultation on the National Strategy on Education for Sustainable Development. The Quality & Impact working group presented a new critical reflection tool to members at the IDEA Annual Conference which helps practitioners to reflect on and strengthen their educational practice.

In 2021 we also had to address the challenge of cultivating a strong network when everyone was working remotely. We continued our use of Slack as an online space for members to connect and share knowledge. This included Slack workspaces for our annual conference, for the community of members engaged with the Code of Good Practice for Development Education, and a general workspace for IDEA members. At our annual conference, we also included online sessions on yoga and social presencing theatre, which members were able to experience together. We also held a campfire session where participants, largely from our membership, could come together informally and connect.

This was reflected in the 57 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, 67% of our members rated IDEA coordination and strategic networking within the sector as 'very effective' and an additional 33% as 'quite effective' (2021 Annual Members' Survey).

"The IDEA Annual Conference this year was excellent in promoting networking and collaboration."

2021 Annual Members' Survey

Capacity Development

IDEA's Capacity Development programme aims to support our members in providing quality Development Education. This strand of our work facilitates up-to-date knowledge and skills sharing within the Development Education sector, enables IDEA members to connect with learning and good practice internationally, and ensures a dynamic, professional, sector that embodies the latest thinking in global citizenship and education.

It supports members in developing their knowledge and skills, measuring results and organisational management and includes our flagship project the Code of Good Practice for Development Education.

Knowledge and Skills

The delivery of our Capacity Development work remained fully online throughout 2021. Our programme of events engaged with 189 participants across 6 events. This was a slight increase on last year, maintaining a high level of engagement in our second year of working virtually. Our event themes explored a wide range of topics including:

- 'Purposeful Partnerships': a workshop for those who'd like to work with other sectors,
- 'Active Hope' – a four-part training based on the work of environmentalist Joanna Macy
- Financialisation of Housing – an innovative workshop on the housing crisis in Ireland and the Global South as a global justice issue.

We held two webinars for Development Education practitioners to explore the context of their work:

- The Emergence of Development Education in Ireland: a look at the history of Development Education over a number of decades, which was important for 'institutional' and sectoral memory in our network
- Future Trends in Development Education: a look to the future that explored what kind of Development Education we want to see in the future.

Our Annual Conference on 'Global Citizenship and Inequality: Forging a New Path?' was our main event of the year, with 97 participants attending at least one event across the 3 days. Covid brought inequality into the spotlight in so many ways and we wanted to provide an opportunity for participants to unpack these issues and explore what we can do to create a rights-based recovery that supports equality for all. Our keynote speaker was Richard Wilkinson, co-author of seminal books *The Spirit Level* and *The Inner Level*. Having an online conference enabled us to have a wide range of global perspectives, with speakers on racism, gender, disability, activism and education.

The aim of all these trainings and events is to provide members with a space to explore and learn more about topics and issues that are important to them and their work. Several of these involved international speakers, including from South Africa, Brazil, the Netherlands, India, Australia, Kenya and UK. The variety of topics offered something of interest to all members as evidenced by the high numbers attending.

90% of participants surveyed reported an increase in their knowledge/skills as a result:



Measuring Result

In response to the collective move online by the sector, we ran a 2-part training event on Evaluating your Development Education Online. This was developed by our Quality and Impact Working Group, to support Development Education practitioners to adjust to carrying out online evaluation of their Development Education work. It provided them with a shared space to explore the challenges of online Monitoring & Evaluation (and Monitoring & Evaluation of online activities), develop ideas, and pilot tools together. Our post-event surveys found that 73% of respondents are 'likely' to apply their learning to their practice, 93% indicated an increase in their knowledge, and 87% indicated an increase in their confidence as a result of our support in this area.

"Knowledge of the various on-line tools and their possible usage seriously increased. Demystified a lot of the digital tools. Links given by [the trainer] to digital data was very useful."

Evaluating your Development Education
Online Training Participant

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 involved two workshops on completing the application form. These address technical aspects such as how to approach the Results Framework, and a tool to measure and monitor progress towards the overall goal of your project. We also hosted an event on reporting to the Charities Regulator, facilitated by two members of our National Council who shared their experience of the process. We set out to reach 25 members in 2021 with our work in this area and supported over 70.

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 89% of respondents rated the quality of interventions as 'excellent' and a further 10% as 'good'; 98% are 'likely' to apply their learning to their practice. 100% reported an increase in their knowledge; and 95% reported an increase in their confidence.

"It was very useful and reassuring to hear about the IDEA experience of reporting to the Charities Regulator. Have much more clarity now about the process."

Reporting to the Charities Regulator
Webinar Participant

"We'll draw really heavily from this session when completing our grant application."

Global Citizenship Education Grants
Clinic Participant

As well as increasing the capacity of the Development Education sector, we also helped to build awareness of Development Education across our Capacity Development programme by providing the trainers and speakers an opportunity (a first for some) to engage with Development Education and our members. In 2022 and beyond, we plan to continue to offer high-quality events and training in a variety of formats including virtual, hybrid and in-person to maximise accessibility for members and ensure the strong influence of practitioners in the Global South on the content of our events.

Code of Good Practice for
Development Education

2021 was the second full year of implementation of the Code of Good Practice for Development Education. This flagship project for the IDEA network gained international recognition this year through receiving a 2020–2021 Global Education Network Europe (GENE) award for Quality in Global Education.

The last 12 months have seen a lot of activity and a significant evolution of the Code. This includes:

- growth from 20 to 34 active Code members with a 100% retention rate from 2020
- two submission deadlines for the self-assessment process with a total of 27 submissions
- two Code network meetings for all Code members to come together and exchange learning and good practice
- a strengthened community of practice, using Slack for Code communications and sharing of practice
- recruitment of a panel of 7 experts to support the self-assessment review and feedback
- supporting the panel through extensive training, development of an Operations Manual on the Code's processes, and a debrief meeting after the first self-assessment round

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

- two 'Lessons Learned' reports
- updating the Code supporting documents (based on the findings of these reports)
- recruiting a researcher to analyse the data from the first year of the Code (2020) and produce a baseline report which we can build on into the future.

Beyond the IDEA network, we delivered workshops on the IDEA Code of Good Practice to the Bridge 47 Global Network members in April, and in May, the IDEA Network received a GENE Quality in Global Education Award for Quality and good practice in Global Education across Europe.

"The Global Education Network Europe (GENE) Quality in Global Education Award in 2021 for the Code has raised the profile of the sector at a European level as awareness of and interest in the Code grows."

Code Baseline Report 2020, (published
October 2021)

2022 will have a similar set of Code activities, building on learning and the establishment of the Code panel in 2021. In addition, we will carry out a full review of the Code at the end of 2022 following 3 full years of Code implementation. We are also investigating approaches to an online submission system for the Code self-assessments.

IDEA as an Organisation

To successfully carry out our role as a network, IDEA needs to be well-run and well governed. In 2021, 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 implementation, and to adjust our course as needed.

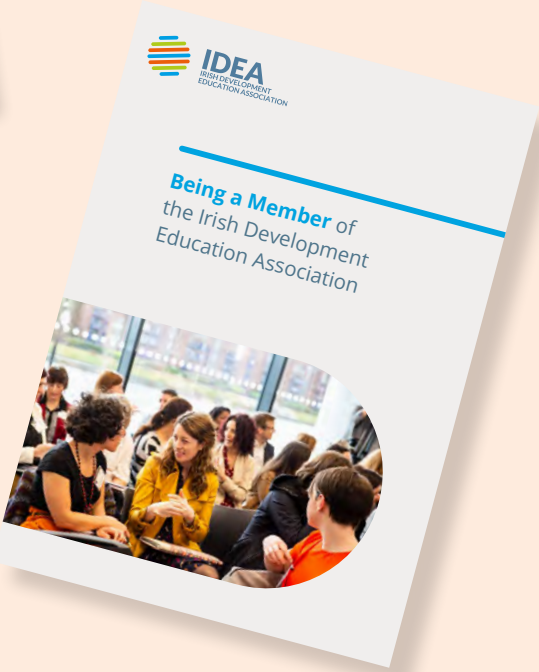
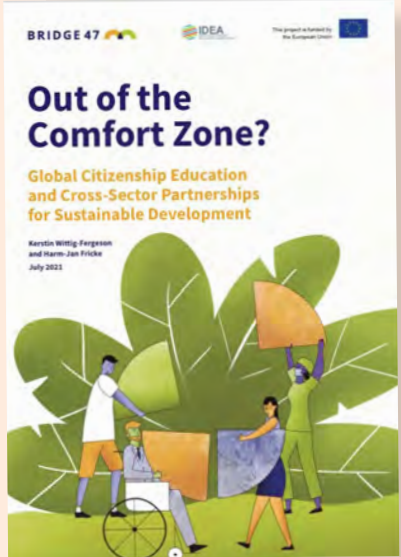
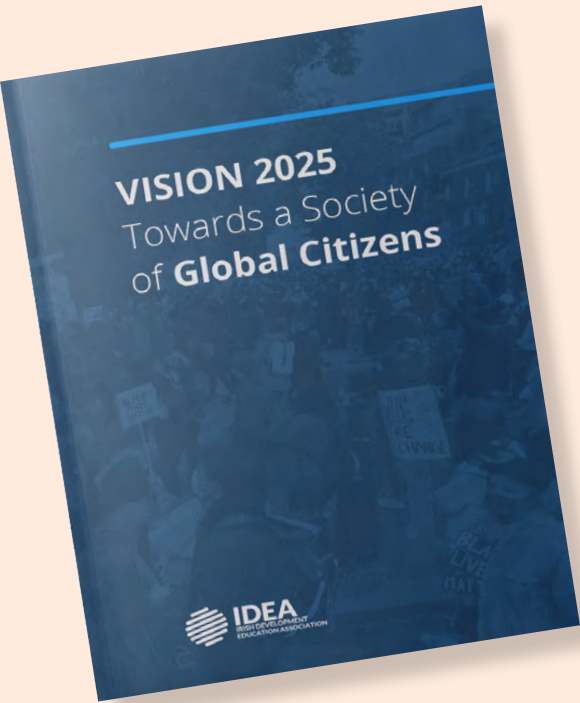
The National Council continued working to ensure that IDEA governance reaches the highest standards. In 2021 the National Council and its Governance Sub-Committee focused on the Charity Regulator's Governance Code. In November 2021 the National Council confirmed IDEA's compliance with the Governance Code for a second year. National Council members also shared learning from this work with IDEA members at a briefing session as part of our Capacity Development programme. National Council members attend an annual board development session, focusing this year on financial oversight and board succession.

Measuring effectiveness and impact is particularly important for IDEA as the national body for the Development Education sector in Ireland. 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 of our stakeholders. For our Monitoring & Evaluation work in 2021 we continued to use our Living Results Framework and supporting monitoring tools, which were a great asset in gathering data to measure our progress towards targets and objectives. We used this data in our reporting to donors on our work in 2021.

Our Monitoring & Evaluation systems tracked 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 were incorporated in our Monitoring & Evaluation approach, including the annual Lessons Learned reports for the Code of Good Practice for Development Education.

Our Monitoring and Evaluation tools were updated quarterly, recording critical feedback as well as suggestions for future improvements.

Looking ahead we will have a new external evaluator in place from early 2022. This will result in bespoke tools being developed for the next 5 years, building on the final evaluation report of our previous programme 2018–2021. As part of our organisational learning, we held a review day, and the lessons learned from this will be incorporated into our 2022 planning.



Cover of Code of Good Practice Baseline Report 2020, Slide from GENE award 2020/21, Cover of Bridge 47 Out of the Comfort Zone?, Cover of Vision 2025 and Membership information booklet.

Goal No. 2: Pioneering

IDEA's pioneering work has an emphasis on expanding the space for Development 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.



PIONEERING

Partnerships

Partnerships and Collaboration are central to our Pioneering work, with a particular focus on developing new ways of working through partnership and collaboration to strengthen the impact of Development Education.

Our key activity in 2021 was as lead on partnership development for the Bridge 47 Project. This was an EU Development Education and Awareness Raising (DEAR) funded programme that brought together fifteen organisations committed to Sustainable Development Goal (SDG) Target 4.7. Our focus was on new kinds of partnerships with sectors that are new to Development Education.

IDEA's engagement in private sector partnership resulted in further collaborations with Deloitte Ireland in 2021. Together we delivered Global Citizenship Education workshops on the Sustainable Development Goals (SDGs) for their staff as part of Deloitte's community-focused 'Impact Week'. IDEA also supported the staging of the 3 day IMAGINE 4.7 Global Event in May, bringing together people from around the world to share collective learnings on SDG Target 4.7, and to celebrate the Bridge 47 Network's journey over the past four years. This included a session on partnerships, organised by IDEA.

Funding for this programme came to an end in 2021, making it an important year for consolidating and sharing our learning from the project. We captured learning from across all Bridge 47

Partnerships and published it in a report, 'Out of Our Comfort Zone'. We also created a resource hub that provides access to all the partnership resources developed over the previous four years.

IDEA's focus for 2022 will be on supporting and nurturing our members' work on partnership. The learning materials from Bridge 47 will be key tools for enabling this. IDEA and our members will continue to integrate the learning from this project into our work, and to develop new partnerships initiatives in the future.



Impact Case Study: Stepside ETSS's Sallie Ennis and Sarah Weijer presentation of a Special Global Passport with Aidan Clifford at the WWGS Annual Student Conference, Croke Park 2019.

Impact

Our work in this area has largely focused on providing training around impact, as well as showcasing and sharing the positive impact achieved by the Development Education sector in Ireland.

In 2021, our main activity in this area was supporting members to articulate examples of impact in Development Education, and then showcasing these. This involved a template developed by IDEA's Quality and Impact Working Group in 2020 to address an important gap in telling stories of impact on Development Education. The group realised that many

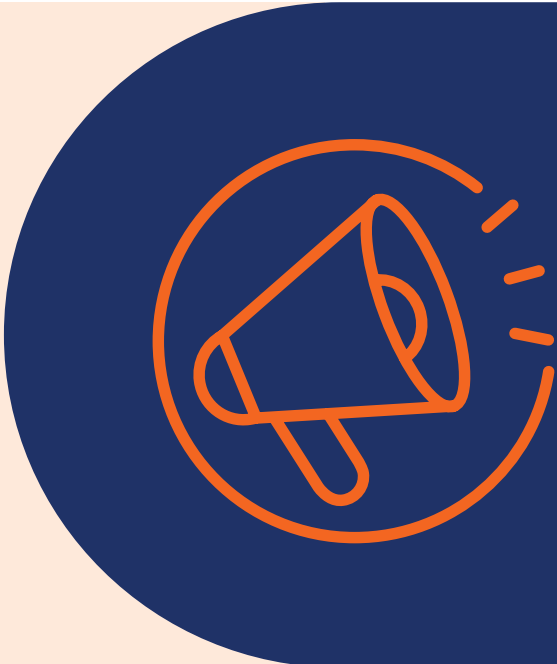
practitioners struggle to identify the impact of the work as most reporting focuses on activities, budget and a short-time period (eg. 12 months). They pioneered an approach to carry out short interviews with Development Education practitioners where they can be enabled to articulate what difference their projects are making.

Nine case studies were gathered by a member of the Quality & Impact group in 2021, covering areas such as virtual volunteering, a resource to encourage an end to volunteering in orphanages in the Global South and a competition for young people to design games on topics relating to global justice. These were added to case studies gathered in 2020 and are all available on the IDEA website. This approach will continue to be used in the coming years to capture the impact of Development Education, and IDEA members will also be supported to incorporate these stories into more formal reporting requirements of donors.

Over the next five years, our work within this area will expand to focus on building capacity to articulate the impact of Development Education work, as well as showcasing and sharing the positive impact achieved by the Development Education sector in Ireland.

Goal No. 3: Championing

IDEA's Championing goal focuses on building awareness and advocating for the value of Development Education to wider audiences. The aim is to ensure that our key stakeholders recognise and realise Development Education's potential, particularly in terms of creating a society of Global Citizens, equipped to tackle the challenges we are all facing, both locally and globally.



CHAMPIONING

Policy and Advocacy

Our policy and advocacy work aims to create a more enabling environment for Development Education and ensure that its impact and value in creating engaged global citizens is recognised at national and international level. We do this through advocating for global citizenship, and the central role of Development Education in achieving the Sustainable Development Goals, to national and international policymakers.

2021 was a significant year for us, with the launch of Vision 2025, our strategic vision for the future of Development Education in Ireland, at the IDEA Annual Conference in June. This document lays out what we can achieve by 2025 and what support we need to do it. It is a collective vision for the sector developed in close collaboration with our members over the past 2 years. This was an important step for the sector. Promoting Vision 2025, and making sure it is implemented, will be a key focus for our Policy & Advocacy work in the coming years.

2021 also saw two of the most important policies for Development Education under review – the Irish Aid Global Citizenship Education Strategy and the National Strategy on Education for Sustainable Development. IDEA represented Development Education in Ireland in both processes. In the Irish Aid consultation process, we played an important role. We made sure our members had opportunities to meet with officials and discuss the new strategy. We coordinated submissions that reflect all the

areas of formal, non-formal and informal education where IDEA members are active. And we participated actively, as the voice of Development Education in Ireland, in the Town Hall meetings with the Minister. Vision 2025 and IDEA's submissions and engagement have had a significant influence on the Irish Aid Global Citizenship Education Strategy, which was published in December.

The National Strategy on Education for Sustainable Development is currently being developed by the Department of Education and the Department of Further and Higher Education, Research, Innovation and Science. During 2021 there was a public consultation on this strategy. IDEA contributed by coordinating submissions from our members' Working Groups focussing on Formal Education, Adult & Community sectors, and the Youth sector. We also took part in focus groups as well as contributing through our role on the Advisory Group to the National Strategy.

Vision 2025, as well as these two key policies, will shape the context for Development Education during the coming years. IDEA members and staff made a huge effort in 2021, despite challenging circumstances, to shape and influence these important developments because they knew that it would improve the context for all of our work in the future.

100% of members who responded to our Annual Members Survey believe that IDEA's work is effective in supporting and strengthening the Development Education sector in Ireland in engaging with policy and advocacy, for example through coordinating policy submissions, sharing relevant Development Education research, representing members at a national and EU policy level and/or with key institutional 'gatekeepers'.

"The process of engaging the members and completing the Vision 2025 paper were a highlight of the year and gave the DE [Development Education] sector a strong foundation for input into the new IA GCE [Irish Aid Global Citizenship Education] strategy."

2021 Annual Member Survey

Communications

IDEA's communications engaged with internal and external audiences in 2021. 97% of respondents found our internal communications with members either 'very effective' (64%) or 'quite effective' (33%). We had increased our communications with members in 2020, to respond to the changes brought about by Covid and the needs of our members, but in response to feedback from members, we streamlined this in 2021 by consolidating our communication into a weekly email with relevant updates. Having launched a new website at the end of 2020, we developed and launched an area exclusively for members, along with a membership management system in early 2021. We also gathered information from 35 of our members to create or update profiles of their Development Education work for the members section of our website, adding to the profiles we had gathered in 2020.

We have increased our audio-visual content over the past 2 years, developing 27 videos and 5 podcasts in 2021 that were shared on Youtube, SoundCloud, and on the IDEA website. The 15 videos that were available publicly received 411 views in total. These were based on content from our Annual Conference and were promoted among our membership. There will be more of a focus on sharing these with wider audiences in 2022.

In terms of our external communication in 2021, we secured media coverage in the Sunday Independent for the keynote speaker at our annual conference, Richard Wilkinson, including a link to our video of his speech. We had 16,642 unique visits to our website, with 29,893 page views. We also issued 21 fortnightly newsletters across the year to an audience of 406 subscribers, 29% of these had a high level of engagement with it. We are currently using Mailchimp, but will be moving the newsletter onto our website in 2022 to increase visibility and engagement.

90% of respondents to this question in our Annual Members Survey scored IDEA's work to support and strengthen the Development Education sector through communication with external audiences as either 'very effective' (29%) or 'quite effective' (61%). 10% of respondents rated it as 'not very effective'. For 39% of respondents this question was non-applicable. This year was the first time we asked members this question as we wanted to establish a baseline for our increased focus on external communications in 2022.

To reflect our strategy, there will be more focus on our external communication in our new 5 year programme, and in preparation for this we engaged an external communications agency at the end of 2021 to develop a strategy that we can implement in the coming years.

"IDEA's work to support and strengthen the Development Education sector through communication with members has opened up a very valuable network to us."

2021 Annual Member Survey



IDEA is governed by our Constitution, which outlines our charitable objectives and encompasses our Memorandum and Articles of Association. The IDEA membership elects a non-executive board 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 Development Education in the island of Ireland. National Council members bring a broad range of experience and skills to board deliberations.

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 background information when they join and an induction to the running of IDEA, and the roles and responsibilities of all members of the National Council. This allows them to make a full and robust contribution to the Council. Any training needs identified by the National Council during the period are addressed by IDEA when possible. In line with Goal 1 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.

IDEA's National Council (Board) met six times during 2021, 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
Cara Ryan (<i>Vice-Chair</i>)	5
Vikki Brennan (<i>Company Secretary</i>)	5
Eavan Foy (<i>Treasurer</i>)	6
Valerie Duffy	4
Stephen Farley (<i>Staff Liaison Officer</i>)	6
Ben Mallon	6

Board Profiles for the financial year 2021



Johnny Sheehan is the chairperson of IDEA. He has 25 years national and international experience working in Development 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.

for 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.



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.



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.



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.



Eavan Foy has been Treasurer of IDEA since 2017. She is the Overseas 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.



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.



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 and is responsible

IDEA is committed to maintaining the highest standards of Corporate Governance. In 2021 the National Council reconfirmed IDEA's compliance with the Charity Regulator's Charities Governance Code. 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. The National Council confirmed that IDEA was compliant with the code in 2020 and IDEA reported on that compliance in 2021, as per the timeframe specified by the Charities' Regulator.

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 align itself to formal standard/ benchmark for salaries and seeks to maintain a balance between the four factors listed above.

To enhance the effectiveness of the National Council in its governance of the organisation, IDEA has a Governance Sub-Committee and a Nominations and Remuneration's Committee.

IDEA Members 2021

- | | | |
|--|--|---|
| • 80:20 Educating & Acting for a Better World | • Global Citizenship School | • The Rediscovery Centre |
| • A Partnership with Africa | • GOAL | • The Wheel |
| • Adrienne Boyle | • Inishowen Development Partnership | • Tom Roche – Just Forests |
| • Afri – Action from Ireland | • Irish Girl Guides | • Tools for Solidarity |
| • Aidan Clifford | • Ivan Hennigan | • Trocaire |
| • Alive | • Jim Ferguson | • Ubuntu Network |
| • Amnesty International Ireland | • Latin America Solidarity Centre | • UCD Volunteers Overseas |
| • An Taisce – Environmental Education Unit | • Lourdes Youth & Community Service | • UNICEF |
| • AONTAS | • Mags Liddy | • Valerie Lewis |
| • Association of Secondary Teachers in Ireland | • Maria Barry | • Viatores Christi |
| • Audrey Johnston | • Mary McAnulty | • Vincentian Lay Missionaries |
| • Barbara Wilson | • Mind the Gap | • Voluntary Service International Ireland |
| • Benjamin Mallon | • National Council of YMCAs Ireland | • Waterford Sustainable Living Initiative |
| • Brighter Communities Worldwide | • National Youth Council of Ireland | • Young Social Innovators |
| • Carraig Dulra | • Nurture Africa | • Youth Work Tipperary |
| • CBM Ireland | • Orla Devine | |
| • CDETB Curriculum Development Unit | • Pdraig O' Ruairc | |
| • Centre for Global Education | • Paula Grace | |
| • Change Makers | • Plan International Ireland | |
| • Children in Crossfire | • Poetry Ireland | |
| • Ciara Burke | • Proudly Made In Africa | |
| • CIT Creativity and Change | • Scouting Ireland | |
| • Comhlamh | • SERVE | |
| • Concern | • Sian Cowman | |
| • Dearbhla Hayes | • SIETAR Ireland | |
| • Deirdre Phelan | • Son Gyoh | |
| • Development Perspectives | • Sonairte – The National Ecology Centre | |
| • Educate Together | • Su-Ming Khoo | |
| • EIL Intercultural Learning | • SUAS Educational Development | |
| • Friends of the Earth | • Susan Gallwey | |
| • Gaisce – The President's Award | • Tearfund Ireland | |
| • Galway One World Centre | • Terri Cole | |
| • Gerard Jeffers | • The Hope Foundation | |
| • Global Action Plan Ireland | | |

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
- 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
- Jonathan Sheehan, IDEA Chair
- Vicki Brennan, IDEA Company Secretary
- Eavan Foy, IDEA Treasurer
- Frank Geary, CEO

MEETINGS HELD IN 2021

- 07/09/21
- 07/07/21
- 14/04/21
- 03/02/21

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 Councils 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

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

MEETINGS HELD IN 2021

- 20/04/21
- 26/05/21
- 08/10/21
- 17/11/21

Principal Risks and Uncertainties

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 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.

Financial results

The financial results are set out in the Statement of Financial Activities on page 24. IDEA reports in line with FRS 102 and the Charities SORP.

Results for the year are as follow:	2021		2020	
	Res.	Unres.	Res.	Unres.
Net movement in funds for the financial year	€28,373	€Nil	€18,876	€Nil
Reserve Balances carried forward at 31 December 2021	€98,511	€Nil	€70,138	€Nil

IDEA ended the year with an unrestricted balance of €98,511, increase of 40% on the previous year, bringing the organisation closer to its Reserves Policy, which aims to retain a minimum of three months’ expenditure. 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.

IDEA’s primary funder is Irish Aid, whose generous support allows IDEA to continue to do its core work within the Development Education sector. Irish Aid’s endorsement of our objectives can be seen in the growth in the grant received totaling €350,000 in the calendar year 2021, representing an increase of 11% from 2020. 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.

The organisation completed the four year Bridge 47 project in August 2021, having recognised €108,725 in the calendar year from the European Commission. Focusing on international partnership development, this project built on the groundwork laid down by IDEA and its members, supported by Irish Aid, over many years.

IDEA also received valuable support from Trocaire in the form of an unrestricted grant of €6,000 to further the Code of Good Practice work, Vision 2025 and sharing learning from partnerships.

While Covid 19 continued to impact across the globe in 2021, IDEA proved resilient in its continued focus on delivery of its programme activities online, with conferences, training sessions, podcasts and workshops all held remotely. This allowed IDEA to spend its funding as planned and agreed with donors, and continue to reach out and support their members. 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 €466,736, comprising €453,956 of restricted expenditure and supported by €12,780 of unrestricted expenditure.

Significant Events during the year

The World Health Organisation declared the COVID-19 coronavirus outbreak to be a pandemic on 12 March 2020, and the pandemic continued throughout 2020 and 2021, with many governments taking stringent steps to contain and / or delay the spread of the virus. The government reimposed restrictions to protect the population as new variants of covid-19 emerged at different points throughout both years. Concurrently, an unprecedented vaccine campaign was rolled out which was continuing as we approached year end. Actions taken in response to the spread of COVID-19 have resulted in significant disruption to business operations and presented a significant increase in economic uncertainty impacting the global economy. The nature of the government restrictions imposed to limit the spread of COVID 19 has changed the manner in which the charity operates, and the trustees are paying close attention to the developments during the course of the pandemic in order to take the appropriate steps to mitigate the impact on the charity.

Post balance sheet events

On 21 January 2022 the Irish Government announced a plan for the easing of COVID-19 restrictions. This plan includes the normalisation of business operations which were previously restricted, lifting of restrictions on travel as well as staff returning to offices. As new variants of the virus are intermittently discovered, the full effect of the pandemic and the steps taken by world governments cannot be reliably estimated at the date of approval of the financial statements. The directors are of the opinion that the company has the necessary resources and procedures in place to continue its operations for the foreseeable future.

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

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 registered charity under the Taxes Consolidation Act 1997, with a charity number of CHY 16504. As such the company is exempt under Sections 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 2021 and as a result no disclosures are required under the Electoral Act, 1997.

Reserve Policy

IDEA's reserve funds will be used to finance ongoing work of the Irish Development Education Association (IDEA) which is not covered by grants received from donors, while maintaining a prudent approach in the use of such resources. IDEA aspires to maintaining these reserves at the level equivalent to 3 months unrestricted expenditure.

Research and Development

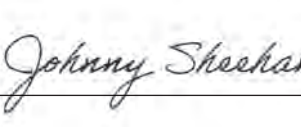
The company was not involved in research and development during the current or preceeding financial year.

Branches outside the state

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

Approved by the Board of Trustees on 7th June 2022 and signed on its behalf by:


Eavan Foy (Director)


Jonathan Sheehan (Director)

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.

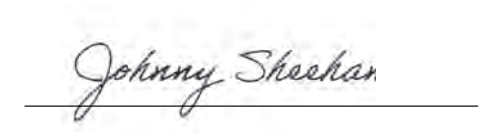
In so far as the trustees are aware:
there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and

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 2022 and signed on its behalf by:



Eavan Foy (Director)



Jonathan Sheehan (Director)

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 2021 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 2021 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

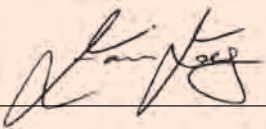
3.2 Statement of Financial Activities

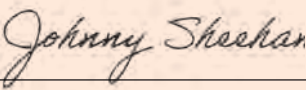
For the financial year ended 31 December 2021

		2021			2020		
		€			€		
	Notes	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
Incoming Resources							
Voluntary Income	8.1	36,535	453,956	490,491	24,898	465,901	490,799
Other income	8.2	4,618	-	4,618	4,813	-	4,813
Total incoming resources		41,153	453,956	495,109	29,711	465,901	495,612
Resources Expended							
Charitable activities	9.1	12,658	453,956	466,614	7,571	469,059	476,630
Other expenditure	9.2	122	-	122	108	-	108
Total Resources Expended		12,780	453,956	466,736	7,679	469,059	476,738
Net incoming/outgoing resources before transfers							
		28,373	-	28,373	22,032	(3,158)	18,876
Gross transfers between funds		-	-	-	(3,158)	3,158	-
Net movement in funds for the financial year		28,373	-	28,373	18,876	-	18,876
Reconciliation of funds							
Balances brought forward at 1 January 2021	16	70,138	-	70,138	51,262	-	51,262
Balances carried forward at 31 December 2021		98,511	-	98,511	70,138	-	70,138

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 2022 and signed on its behalf by:


Eavan Foy (Director)


Jonathan Sheehan (Director)

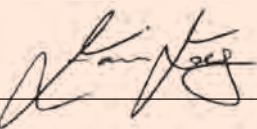
3.3 Summary Income And Expenditure Account

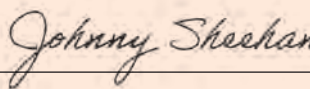
For the financial year ended 31 December 2021

	Statement of Financial Activities	2021	2020
		€	€
Gross Income	Unrestricted Funds	41,153	
	Restricted Funds	453,956	
		495,109	495,612
Total Income		495,109	495,612
Total Expenditure		(466,736)	(476,738)
Net Income / Expenditure		28,373	18,876

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 2022 and signed on its behalf by:


Eavan Foy (Director)

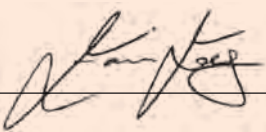

Jonathan Sheehan (Director)

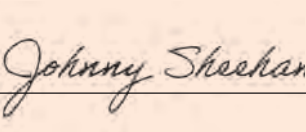
3.4 Balance Sheet

For the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Current Assets			
Debtors	13	2,166	3,666
Cash at bank and in hand		119,377	119,480
		121,543	123,146
Creditors: Amounts falling due within one year			
	14	(23,032)	(53,008)
Net Current Assets		98,511	70,138
Total Assets less Current Liabilities		98,511	70,138
Funds			
General fund (unrestricted)		98,511	70,138
Total funds	16	98,511	70,138

Approved by the Board of Trustees on 7th June 2022 and signed on its behalf by:


Eavan Foy (Director)


Jonathan Sheehan (Director)

3.5 Statement of Cash Flows

For the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash flows from operating activities			
Net movement in funds		28,373	18,875
		28,373	18,875
Movements in working capital			
Movement in debtors		1,500	(250)
Movement in creditors		(29,976)	8,401
Cash generated from operations		(103)	27,026
Net increase in cash and cash equivalents			
Cash and cash equivalents at 1 January 2021		119,480	92,454
Cash and cash equivalents at 31 December 2021	20	119,377	119,480

3.6 Notes To The Financial Statements

For the financial year ended 31 December 2021

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 2021 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.

3.6 Notes To The Financial Statements (continued)

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 €28,373 with a surplus of net funds amounting to €98,511 as at 31 December 2021. Irish Development Education Association (IDEA) C.L.G. has unrestricted reserves amounting to €98,511 and €Nil restricted reserves.

The Directors have considered the financial position and trading performance of the charity, along with the potential impact of the current government measures to address the COVID-19 Coronavirus emergency. 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 2022 and 31 December 2023. The Board of Directors acknowledge that the future success of the charity is underpinned by the continued receipt of funding and support of funders.

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 2022 and 31 December 2023. The Directors acknowledge that the current COVID-19 emergency in Ireland may have a potential impact on the funding received in 2022 and 2023 and the resulting impact on expenditure.

As a result, while recognising that there is uncertainty about the full impact of the measures implemented by the government to address the COVID-19 emergency, 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 2021, Irish Aid approved a grant of €350,000 under the Development Education Strategic Partnership for the 12 months ended 31st December 2021.

6. TROCAIRE GRANT

During 2021, Trocaire approved a grant of €6,000 under the Connecting for Impact Strategic Partnership.

7. ANALYSIS OF INCOME

	2021	2020
	€	€
Irish Aid	348,408	315,000
Concern	4,432	10,568
Trocaire	6,000	8,000
Membership	12,926	9,588
Conferences, Training and Events	4,618	4,813
GENE Award	10,000	-
EU Grant	108,725	147,643
	495,109	495,612

8. INCOME

8.1 Donations And Legacies

	Restricted Funds	2021	2020
	€	€	€
Membership	12,926	-	12,926
Grants	23,609	453,956	477,565
	36,535	453,956	490,491

8.2 Other Income

Event Income	4,618	-	4,618	4,813
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9. EXPENDITURE
9.1 Charitable Activities

	Direct Costs	Other Costs	Support Costs	2021	2020
	€	€	€	€	€
Capacity Development	129,813	-	7,877	137,690	95,867
Engagement beyond the DE sector	221,183	-	-	221,183	266,804
Engagement within the sector	62,372	-	11,503	73,875	70,030
Programme Quality Costs	5,625	-	-	5,625	5,475
Travel	-	-	-	-	807
Overheads	15,902	-	12,339	28,241	37,647
	434,895	-	31,719	466,614	476,630

9.2 Other Expenditure

Non charitable expenditure	-	122	-	122	108
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9.3 Support Costs

	Charitable Activities	2021	2020
	€	€	€
Support – Salaries	7,877	7,877	7,580
Support – Payroll Costs	966	966	1,147
Support – IT Support	4,788	4,788	5,654
Governance – Salaries	11,503	11,503	11,135
Governance – NC Meetings	-	-	1,183
Governance – Audit Costs	6,046	6,046	6,396
Governance – Bank Charges	539	539	435
	31,719	31,719	33,530

10. NET INCOMING RESOURCES

Net Incoming Resources are stated after charging/(crediting):	2021	2020
	€	€
Operating lease rentals		
– Land and buildings	2,614	15,591
– Auditors Remuneration	6,046	6,396

11. EMPLOYEES AND REMUNERATION

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

2021 Number	2020 Number
1	1
5	6
1	1
7	8

The staff costs comprise:

2021 €	2020 €
267,236	307,494
29,225	33,504
16,726	17,106
313,187	358,104

Wages and salaries
Social security costs
Pension costs

12. One employee had emoluments, excluding employers pension contributions, greater than €60,000 for the year ended 31st December 2021. The total remuneration package of the CEO included salary of €74,815 plus 6.5% pension contribution.

13. DEBTORS

2021 €	2020 €
2,166	2,166
-	1,500
2,166	3,666

Other debtors
Prepayments

14. CREDITORS

Amounts falling due within one year

2021 €	2020 €
7,306	9,408
190	137
13,944	10,513
1,592	32,950
23,032	53,008

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.

15. RESERVES

	2021	2020
	€	€
At 1 January 2021	70,138	51,262
Surplus for the financial year	28,373	18,876
At 31 December 2021	98,511	70,138

16. FUNDS

16.1 Reconciliation Of Movement In Funds

	Unrestricted Funds	Total Funds
	€	€
At 1 January 2020	51,262	51,262
Movement during the financial year	18,876	18,875
At 31 December 2020	70,138	70,138
Movement during the financial year	28,373	28,373
At 31 December 2021	98,511	98,511

16.2 Analysis Of Movements On Funds

	Balance 1 JAN 2021	Income	Expend-iture	Transfers Between Funds	Balance 31 DEC 2021
	€	€	€	€	€
Concern	-	4,432	4,432	-	-
EU Bridge 47	-	101,117	101,117	-	-
Irish Aid	-	348,408	348,408	-	-
Unrestricted funds	-	453,956	453,956	-	-
Unrestricted funds	70,138	41,153	12,780	-	98,511
Total Funds	70,138	495,109	466,736	-	98,511

16.3 Analysis Of Net Assets By Fund

	Current Assets	Current Liabilities	Total
	€	€	€
Restricted funds	-	-	-
Unrestricted general funds	121,543	(23,032)	98,511
	121,543	(23,032)	98,511

17. 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.

18. Financial Commitments

At 31 December 2021 the company had annual commitments under non-cancellable operating leases as follows:

	2021	2020
	€	€
Expiry date:		
Within one year	15,600	15,600
Between one and two years	31,200	31,200
Between two and five years		15,600
	46,800	62,400

19. 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 director during the year under review or in the preceding financial year.

The company has no other related parties.

20. Cash And Cash Equivalents

	2021	2020
	€	€
Cash and bank balances	119,377	119,480

21. Post-Balance Sheet Events

On 21 January 2022 the Irish Government announced a plan for the easing of COVID-19 restrictions. This plan includes the normalisation of business operations which were previously restricted, lifting of restrictions on travel as well as staff returning to offices. As new variants of the virus are intermittently discovered, the full effect of the pandemic and the steps taken by world governments cannot be reliably estimated at the date of approval of the financial statements. The directors are of the opinion that the company has the necessary resources and procedures in place to continue its operations for the foreseeable future.

22. Approval of Financial Statements

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

7th June 2022

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