



IDEA
IRISH DEVELOPMENT
EDUCATION ASSOCIATION

Annual Report &
Audited Financial
Statements **2023**

IDEA

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Audited Financial
Statements **2023**



Acknowledgements

Design by Clare Lynch Design (clarelynchdesign.com). Illustrations by Conor Nolan (conornolan.net).



This report is funded by Irish Aid at the Department of Foreign Affairs. Irish Aid is the Government's overseas development programme which supports partners working in some of the world's poorest countries. Irish Aid also supports global citizenship education in Ireland to encourage learning and public engagement with global issue. The ideas, opinions and comments herein are entirely the responsibility of IDEA and do not necessarily represent or reflect DFA policy.

Contents

Organisation Information	07
1. Trustees' Annual Report	09
1.1 Letter from the Chair	11
1.2 Director's Statement	13
1.3 Mission, Objectives and Strategy	14
1.4 Achievements and Performance	18
1.5 Structure, Governance & Management	40
2. Trustees' Responsibilities Statement	54
3. Audited Financial Statements	56
3.1 Independent Auditor's Report	57
3.2 Statement of Financial Activities	60
3.3 Balance Sheet	61
3.4 Statement of Cash Flows	62
3.5 Notes to the Financial Statements	63





Organisation Information

Trustees

Vikki Brennan, Chairperson
Cara Ryan, Vice-Chair
Martina Ryan-Doyle, Treasurer (Appointed 07/06/23)
Pierre Yimbog (Appointed 21/11/23)
Daniel Meister
Benjamin Mallon
Claire Glavey (Appointed 07/06/23)
Fiona Duignan (Appointed 07/06/23)
Jonathan Sheehan (Resigned 28/06/23)
Eavan Foy (Resigned 28/06/23)

Board Subcommittees

Governance & Audit Sub-Committee

Benjamin Mallon (Convenor)
Jonathan Sheehan
Vikki Brennan
Eavan Foy
Frank Geary
Martina Ryan-Doyle

Nominations and Remuneration Sub-Committee

Cara Ryan (Convenor)
Jonathan Sheehan
Frank Geary

Company Secretary

Pierre Yimbog (Appointed 21/11/23)
Vikki Brennan (Resigned 21/11/23)

Charity Number 16504

Charities Regulatory Authority Number 20144517

Company Number 435218

Registered Office and Principal Address

6 Gardiner Row, Dublin 1, Ireland

Registered Business Name

Irish Development Education Association (IDEA)
Company Limited by Guarantee

Auditors

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

Bankers

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

1.

Directors' & Trustees' Annual Report

The Directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the period ended 31 December 2023.

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.





I'd like to take this opportunity to thank IDEA's members, the staff team, the National Council, our funders and all other stakeholders who helped make 2023 another successful year for IDEA.

In 2023, I stepped into the role of Chair of IDEA when Johnny Sheehan came to the end of his final term on the National Council. On behalf of the National Council, I would like to thank Johnny for his commitment to IDEA and recognise how the work of the National Council has developed under his stewardship. I'd also like to take this opportunity to thank IDEA's members, the staff team, the National Council, our funders and all other stakeholders who helped make 2023 another successful year for IDEA.

While we all hoped 2023 was the year we could get back to business as usual, this was far from the case. The war on Gaza and the continuation of the war in Ukraine, coupled with the cost-of-living crisis and the ongoing climate and biodiversity crises, ensured that IDEA and our members faced significant challenges for their work. Our members and the IDEA staff team rose to these challenges, continually striving to be innovative in how they engaged members and participants both in person and online.

2023, was the second year of a five-year Strategic Partnership with Irish Aid. Through this, we continued to develop our flagship projects including the Code of Good Practice and Vision 2025. New staff roles that were created in 2022 facilitated expansion across our work this year, particularly in the areas of innovation and impact.

Membership of IDEA reached an all-time high of 120, with a 9% increase during the year. I'd like to acknowledge the huge contribution of members to the work of IDEA, whether through volunteering on working groups, participating in training and events or working collaboratively to improve standards across the sector. I was delighted to see that satisfaction among members with IDEA's work, and particularly the support and advice provided by the staff team, continues to be very high.

I want to acknowledge my colleagues on the National Council whose hard work ensured IDEA continues to be well governed and financially sound. Through the work of the full National Council and sub-committees, we ensured IDEA is fully compliant with the Charities Governance Code, that we have appropriate organisational policies that are updated in a timely manner and that our finances are appropriate for our strategic ambition. This was reflected in the shortlisting of our 2022 Annual Report in the Good Governance Awards.

We met six times as a National Council during the year, the sub-committees met four times, and we undertook annual board training. In 2023, we also said goodbye to Eavan Foy, our former Treasurer who along with Johnny Sheehan, stepped down following completion of their second terms. At the AGM, we welcomed Martina Ryan-Doyle as our new Treasurer, along with Fiona Duignan and Claire Glavey. We were joined later in the year by Pierre Yimbog, ensuring that there was a balance of skills and experience in delivering our remit.

In 2024 our newly developed IDEA Strategy built on the lessons learned from our work and the knowledge, skills and expertise of our members and other stakeholders. I look forward to engaging with you all in its development.

Vikki Brennan
Chairperson



Study Visit to Brussels, 2 & 3 of May 2023, Round Table Discussion in European Parliament: “European Year of Skills — Global Citizenship Education building competencies for a sustainable world”.



1.2 Director's Statement



Our strategy, and our values, shaped our approach in 2023 and ensured that we focused on learning as an organisation and participation by our members in all aspects of the work.

2023 brought a step change in IDEA's work. We introduced and trialled new elements of our programme, and we consolidated and deepened existing activities. Our strategy, and our values, shaped our approach in 2023 and ensured that we focused on learning as an organisation and participation by our members in all aspects of the work.

In the first of our strategic goals 'Strengthening' we continued to build on the successes of the IDEA Code of Good Practice. The 3-year review enabled us to reflect on the successes and areas for improvement for the GENE Award winning Code. One immediate outcome of this was the development of an online portal for the Code which we commenced in 2023 and will continue in 2024. Code members ownership and engagement continues to be a strength and reflects our organisational values of participation and learning.

In 2023 we made significant steps forward in our second strategic goal 'Pioneering'. We held our first Innovation Lab and will build on the learning from this in designing our 2024 Lab which will focus on creating opportunities for participants to explore specific projects and actions. Our impact and research activities revealed a strong interest, from members and other stakeholders, in developing this area. Impact will be a priority for our Pioneering work in 2024 and we will focus on the sectoral level, articulating the shared impact of Global Citizenship Education in Ireland and enabling members to identify how they contribute to that shared impact.

Our third 'Championing' goal saw us expand our Policy & Advocacy work in 2023 introducing new aspects such as the Brussels Study Visit and European Parliament event. This enabled IDEA members to participate in a key advocacy activity and it enabled us together to shape and influence thinking and policy about Global

Citizenship Education across Europe. We will build on our strength in international advocacy and representation under our new strategy in 2024. In our communications work, our Annual Report was shortlisted for a 2023 Good Governance Award, we increased our social media reach by 77%, and strengthened our foundations for more effective, targeted communications in the coming year, through our work on communications monitoring.

Organisational development and adapting to our increasing activity have emerged as a challenge in 2023 and will be a priority in 2024. As IDEA grows its programmes, we need to ensure that we have the capacity to continue to deliver at the high level that we expect. Management and operations capacity emerged in 2023 as an area which needs greater focus and greater resourcing in 2024.

2023 has been a year characterised by accelerating crises. We have responded by focusing on supporting our members' Global Citizenship Education work, providing resources, expertise, and engagement with policy makers. 2024 will bring more challenges, and possibly a greater acceleration of crises. IDEA will respond by focusing on continuously strengthening our network to support our members' essential work, and by living our values of solidarity, participation, collaboration, innovation, and learning.

Frank Geary
Director

The Irish Development Education Association (IDEA) is the national network for Global Citizenship Education in Ireland and a leading voice for the sector. Established in 2004, IDEA grew out of calls from the Development Education sector for an umbrella body to represent them nationally. Since then, we have been representing members involved in the practice, promotion and advancement of Global Citizenship Education in formal, non-formal and informal settings.

In 2023, we had 120 IDEA members (35 individuals and 85 organisations) from a wide spectrum of civil society and education in Ireland including international development NGOs, formal education from early years through to third level, adult education, youth sector, community development, trade unions, and more. Our members engage hundreds of thousands of people across all ages and communities throughout the island of Ireland each year and make a vital contribution to IDEA. Together we work to strengthen Global Citizenship Education in Ireland and to raise awareness of its crucial role in achieving an equal, just and sustainable future.

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

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

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

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

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



Our Vision

A world where all people are active global citizens.



Our Mission

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



Our Values

Solidarity – with people everywhere especially marginalised and oppressed people.

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

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

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

Learning – is at the heart of everything we do.

- To act as a united and unifying body for the promotion and representation of Development Education through facilitating, networking, communication and co-operation between development educators at local, national and international levels and to provide a critical independent voice for development educators.
- To work towards and support the continuing growth of Development Education through providing information and support to development educators so as to enable them to sustain and further advance the strong position of Development Education in Ireland.
- To develop policies and policy positions at all levels in order to advance the public's understanding of development issues and Development Education.
- To contribute to the further development of best practice and research in Development Education.

OUR STRATEGIC GOALS 2019–2023

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

Goal 1: Strengthening

Increasing the capacity of the Development Education sector

A Dynamic Hub for Development Education

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

Capacity Development

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

Membership

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

IDEA as an Organisation

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

Goal 2: Pioneering

Expanding the space for Development Education and illustrating impact

Innovating

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

Partnerships and Collaboration

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

Illustrating Impact

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

Goal 3: Championing

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

Communications

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

Advocacy

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

OUR KEY ACTIVITIES

Capacity Development

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

Pioneering

- Promoting the impact of our members' work to wider audiences and celebrating their achievements. Supporting our sector in measuring and articulating the impact of Global Citizenship Education in Ireland. Supporting members' research on the impact of Global Citizenship Education in Ireland.
- Fostering innovation in our approach to Global Citizenship Education, supporting our members in developing innovative practices and promoting their work in this area.
- Supporting members on ways of looking at cross-sectoral and intra-network partnerships and collaboration and providing support to strengthen their partnership work.

Policy Development & Advocacy Coordination

- Being a strong representative voice on policy and advocacy matters related to Global Citizenship Education and representing the sector with policy makers at national and international level
- Preparing policy submissions on behalf of our members, facilitating their input, and supporting them with their policy submissions
- Building capacity of our members to engage in policy and advocacy activities by providing training, policy analysis and co-ordinating shared actions on areas of interest to the Global Citizenship Education sector.
- Working closely with other national and international networks on policy development and advocacy.

Raising awareness of Global Citizenship Education and our members' work:

- Promoting our members work with stakeholders outside our sector
- Raising awareness of Global Citizenship Education with new audiences
- Representing the sector in public forums at national and international level

Operating Context

The context for IDEA's work in 2023 has been characterised by accelerating crises, post-Covid readjustment, capacity constraints and opportunities to reach the potential of Global Citizenship Education.

Crises rooted in inequality, conflict and climate emergency have dominated the context for IDEA's work in 2023. The increase in conflict globally, the spread of misinformation, disinformation and narratives of division locally, and the climate emergency reinforce the importance of education for global citizenship and sustainable development in Ireland today. These crises centre on our interdependency. Global Citizenship Education is essential to the whole of society approach needed to solve them. The work of our members has a key role to play in giving people across the island of Ireland the skills needed to address these issues.

The need for Global Citizenship Education has rarely been more acute. Achieving the potential of Global Citizenship Education, which we outlined in Vision

2025, has rarely been more important. There is huge potential for Global Citizenship Education to play a central and essential role in tackling current crises and enabling a better world, however capacity constraints within the sector and the resourcing of IDEA members restrict this. During 2023, our sector continued to strengthen its work and strive for good practice, as illustrated by the sector's active engagement in the IDEA Code of Good Practice. There is both a clear need to scale up Global Citizenship Education in Ireland, and huge potential to build on the excellence and good practice of IDEA members' work. Increased investment is required to realise the potential of Global Citizenship Education in Ireland through scaling up activity and addressing capacity constraints.

Our sector adapted quickly and effectively to the Covid-19 pandemic and lockdowns. It adapted to online, to hybrid and, in 2023, to post-Covid practices. Through each of these it has continued to improve and strengthen its work and to strive always for quality, effectiveness and ambition. IDEA has responded to these factors in different ways. We support members' knowledge and skills through topics addressed in our Capacity Development Programme. We support advocacy to ensure Global Citizenship Education is part of the response to these challenges, and we support members through resources and advice and hybrid events.

Irish Aid's Global Citizenship Education Strategy 2021–2025 continues to be an important influence on our work and that of the sector. This sets out a strategy for "increased reach, accessibility, quality and effectiveness of Global Citizenship Education in Ireland". To achieve it will require a significant scaling up for our sector. ESD to 2030, the Government of Ireland's Second National Strategy on Education for Sustainable Development, which launched in 2022, is significantly influencing the policy context for our work. In addition, 2023 was the mid-way point of the Sustainable Development Goals. With only 15% of the Goals achieved, this milestone underlined the importance of Global Citizenship Education for tackling accelerating crises and building a better world.

1.4 Achievements & Performance

IDEA's work programme for 2023 focused on achieving the aims of the IDEA Strategy — **Strengthening** Global Citizenship Education in Ireland, creating opportunities for **Pioneering** activity to expand the space for Global Citizenship Education, and **Championing** the work of our members.

The work programme was based on a five-year Strategic Partnership with Irish Aid running from 2022–2026.

2023 in Numbers



120

members of IDEA
(35 individuals, 85 organisations)

3

Innovation Events

8

research pieces showcased

47

members of the
IDEA Code of Good Practice

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

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

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

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

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

234

participants at our
training events

3,234

views/listens of IDEA videos
and podcasts

820

stakeholders outside the GCE sector
reached through IDEA representation

7

Examples of IDEA representing members
at national & international policy level

Goal No. 1: Strengthening

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

Our programme in 2023 was informed by our members' needs and the broader context our members are operating in. We aimed to provide training on topics that members can't access elsewhere, and spaces for them to connect and share knowledge with each other.

Membership

The IDEA membership has increased steadily over the last five years, with a high in 2023 of 120 members (an increase of 10 new members to the network or 9% on 2022). Over the next three years, we plan to strengthen our membership hub by connecting with potential new members from other sectors and diverse backgrounds with our existing members.

There was also a high level of member engagement with different aspects of IDEA's work in 2023: 66% of members attended one event, 41% attended our Annual Conference and 55% of the organisational members are members of the Code of Good Practice and submitted at least one self-assessment to date.

A Dynamic Hub for Global Citizenship Education

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

"Having access to the high standard work of IDEA and the IDEA team is very beneficial for our everyday practice. It is particularly helpful the way IDEA creates spaces for members to collaborate and network together. I have gained a lot from my involvement with IDEA this year."

2023 Annual Members' Survey

IDEA's Working Groups

IDEA's three Working Groups, on Formal Education, Quality and Impact, Adult and Community Education, provide an important space for IDEA members to communicate and engage with one another about their work and to collaborate on issues relating to the focus of the working group. Each working group meets throughout the year according to the needs of each group.

In 2023 all three groups revised their terms of reference based on the new template adopted by the National Council in 2022 and began preparation to input on Irish Aid's Global Citizenship Education Strategy mid-term review, due to take place in 2024. In addition to this the Formal Education Working Group worked on three submissions to the National Council for Curriculum and Assessment — the Transition Year Programme Statement, the new Senior Cycle Social, Personal, and Health Education (SPHE) curriculum, and the revision of the Aistear



Early Childhood Curriculum Framework. They also looked at mapping of Global Citizenship Education initiatives in formal education. The Quality and Impact Working Group incorporated feedback on the Critical Reflection Tool they launched in 2022 and reviewed a Voluntary Service Overseas (VSO) impact measurement report and the approach used.

The Formal Education Working Group met four times, the Adult and Community Education Working Group met twice, and the Quality and Impact Working Group met four times in 2023.

Supporting Engagement and Collaboration

In 2023, we reconsidered and refined our offerings depending on activity type. Our in-depth training workshops had a combination of in-person and online sessions. Our short webinars were run online in full. The Annual Conference was offered in hybrid format. We encouraged as many people as possible to come in person and offered online participation for the speaker inputs (panel, key-note) for members who could not attend in person. We ran working groups mainly online though in hybrid format for some. The Code Network Meetings are split between one meeting per year online and one in person. Overall member engagement worked better when an event or session was either in-person or online. We have found the hybrid format is more expensive and it is harder to support member engagement across more than one format. Our approach is to try to ensure that all members

can participate on an equal footing. The experience and learning since the Covid-19 pandemic moved everything online has allowed us to consider all options and choose the best approach when running our events and to ensure maximum member engagement and collaboration.

IDEA Member Knowledge Shares

Our Knowledge Share sessions are an opportunity for IDEA members to hear about each other's Global Citizenship Education practice in a peer-led format. They started in 2020 during the Covid-19 pandemic as a way for members to connect informally. They have developed into a weekly learning opportunity run during the summer months. In 2023, eight members shared their practice via knowledge sharing with 61 participants, an increase of 9% on 2022. The sessions included two that focused on partnerships and innovation, which are other key areas of IDEA's work. There were also 251 views of the Knowledge Share recordings, an increase of 48% on last year. Since they began, these sessions have become a popular way for members to share insights, best practices, and innovative approaches, contributing to a strengthened community of practice, and we will be continuing them in 2024.

Facilitator presenting to attendees at IDEA Annual Conference 2023.



2023 Annual Members' Survey:

"Many of the conversations started in the online learning spaces (e.g. Decolonising workshop) spill over into other places where I meet IDEA members. These have the effect of building a shared larger community engaged in GCE."

"Broadly the support for the working groups, the innovative events delivered, the networking, and therefore learning opportunities delivered by IDEA have been very effective in continuing to engage me as an individual member, in the sector, and keep me up-to-date and linked in."

Internal Communications

As a membership organisation our communication with members plays a key role in maintaining a strong network. We shared details of IDEA's work through:

- 45 weekly emails to members
- 7 Policy & Advocacy Digests,
- 3 Partnership Bulletins
- 25 fortnightly newsletters

We also shared the work of 88% of our organisational members through our newsletter, ensuring that our members are familiar with the work being done within the network, exceeding our target of 50%.

We have a high level of engagement by members with our communications with 86% of members saying that they engage with it regularly, exceeding our target of 75%. 98% of our members rated IDEA's internal communications as 'very effective', 64%, or 'quite effective', 34%. While the overall exceeded our target of 95%, the number who said it was 'very effective' fell short of our target of a minimum of 70%. We will be reviewing our internal communications approach in 2024 to see how we can improve on this.

Capacity Development

IDEA's work on increasing the capacity of the Global Citizenship Education sector through training and events is a cornerstone of our work.



"The newsletters are regular and informative, noting all kinds of opportunities for engagement, from training to events and publications that are relevant to the sector, both from IDEA and external sources. There is always something of interest."

2023 Annual Members' Survey



"There is continuous update of events in and around the DE sector. One of these gave me to opportunity to register and attend the decolonialisation seminar. There, we listened to speakers from the global north and south emphasised on the need for decolonialisation to create way for critical thinking and environmental resourcing of materials for learning and development."

2023 Annual Members' Survey

IDEA members and Irish Aid staff at the IDEA Annual Conference 2023.



In 2023 we offered 8 events: 5 training workshops, two webinars and our annual conference within this area of our programme. In total we had 234 participants in events, with 82% surveyed stating they will apply their learning in practice. We also held four other trainings and events through our Pioneering work, with 36 members attending innovation activities and 52 participants at impact and research events. Two workshops were organised through our advocacy work with 23 participants across both events. In total we had 337 participants across our 14 events.

In 2023, we continued to be successful in having a range of voices and perspectives represented by the speakers at our events, and focused on trainings and topics that members won't be able to access elsewhere. We also continued to monitor and cater for accessibility in our Capacity Development programme. For our webinars and Annual Conference we included Irish Sign Language Interpreters (ISL) in real-time and made the recordings public via YouTube, even though no ISL users were present at the events. We also made sure all venues used for in person events were wheelchair accessible. We included a wide range of dietary requirements when booking venues. We also offered large print materials for in person events and to share slides and presentations in advance for those who requested it. This builds on the work we did around accessibility and in our events in 2022 and ensuring accessibility for our trainings, events and website will continue to be a focus of our work over the coming years.

Knowledge and Skills

Our Knowledge and Skills programme of events engaged with 202 participants across 5 events, which is a slight increase on 2022 numbers (197). This indicates that our approach was, on the whole, successful, given our members continued high level of engagement.

Our event themes explored a wide range of topics including two in-depth training workshops on 'The A-Z of Global Citizenship Education' a new training workshop we designed in response to a need for an introductory course to what Global Citizenship Education is and the history and structure of the sector in Ireland. The 'Innovators Toolkit' in collaboration with our Pioneering programme, was also significant as it marked the first IDEA workshop focusing exclusively on innovation.

We also held two webinars for Global Citizenship Education practitioners to explore the context of their work. One on 'Development Education and the Economic Paradigm', in collaboration with the Centre for Global Education, and one on 'Decolonial Practice for Global Citizenship Education' that built on training on Decolonising DE we held in 2022. The online format worked well for these shorter events, in terms of accessibility for participants, and suited the approach to the topic being discussed.

Our Annual Conference was delivered in a hybrid format and the topic was: Transforming Global Citizenship Education: Innovating for a better world. It had 106 participants in total. We were

joined by 6 speakers to explore what innovation is, how it can strengthen the impact of Global Citizenship Education, the opportunities for innovation, as well as challenges, and how to overcome them. We also celebrated the innovative work of Global Citizenship Education practitioners in Ireland. The speaker sessions were hybrid, allowing members who couldn't join in person to be involved in the day. In 2022, the conference was a 2-day event, with online workshops on day 2. This format came about during the pandemic and the need to offer events in hybrid format and across multiple days. In 2023, we replaced the second day with our inaugural Innovation Lab which took place in-person, in line with the theme of the conference.

98% of participants surveyed report an increase in their knowledge and their skills as a result of attending our events. This was an increase of 5% on 2022 and 8% up on 2021 reflecting the positive feedback from members in the last few years. Over the coming years, we will continue to engage with our members to ensure that this programme meets their evolving needs.

Organisational Management

Our support to members in organisational management focuses on specific supports and training events for those 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 on this in 2023 involved three online workshops. We designed and delivered two workshops on developing a Results Framework (a tool to measure and monitor progress towards the overall goal of your project) with separate sessions: 'Results Frameworks for Beginners' and 'Improving your Results Frameworks'. We also hosted an online clinic, taking applicants through the application form in detail and responding to their queries about the form. We set out to support 20 members in 2023 with our work in this area and supported 32 members. This is above target but lower than our 2022 result, which was 54 members.

Interestingly this year, most attendees at the events were either new members of IDEA, new staff in our members organisations or first-time applicants to this grant round. This demonstrates that members who might have attended regularly in the past are confident in tackling

the application and know they can contact us individually if needed. The training courses are also complemented by our Toolkit for Developing Results Frameworks that we update on an annual basis. While support in the area of 'Organisational Management' is not needed by all members, particularly larger organisations with more in-house expertise, it is vital to many, and the satisfaction level of members is extremely high. Our post-event surveys found 100% reported an increase in both knowledge and confidence as a result of IDEA interventions.

"A great combination of reminders and new methodologies for GCE that I will apply in my own practice, particularly face-to-face, but I also learned about some new online tools that I will use."

The A-Z of Global Citizenship Education, post-event survey

"It felt as though IDEA practice what they preach e.g. interpreter, comfortable chairs for those who may need it, vegetarian food etc."

Annual Conference, post-event survey

"I feel more confident to open these conversations and discussions within our own movement building circle in work and reflect on decoloniality."

Decolonial practice in Global Citizenship Education, post-event survey

IDEA Results Based Framework is a fantastic resource which we used for our Irish Aid application."

Annual Members' Survey 2023

Thank you very much for organising these sessions, they were very useful and informative. And thank you to [trainer] for sharing her experience and insights in Results Frameworks."

Results Frameworks workshops, post-event survey

"There are regular trainings/workshops on various topics and it's very beneficial for our team applying to Irish Aid for funding, particularly as it gives people an opportunity to share tips and advice. The development and provision of the IDEA Results Based Framework is a fantastic resource which we used for our Irish Aid application."

Annual Members' Survey 2023

IDEA Code of Good Practice

The Code of Good Practice for Development Education is a quality framework, developed by IDEA members, that articulates how to strengthen good practice across all our Global Citizenship Education work. It's the first of its kind in Ireland and a trailblazer internationally. Launched in 2020, the Code is now the touchstone for good practice in the sector. 2023 activity was informed by the 3-year Code review and the recommendations arising from it.

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

- Growth from 42 to 47 active Code members with a 95% retention rate from 2022
- Two submission deadlines for the self-assessment process with a total of 45 self-assessment submissions
- Two Code network meetings for all Code members to come together and exchange learning and good practice, one online (35 participants) and one that took place in person (46 participants)
- Full independent review and public report of the Code

- Based on the review, redevelopment of Code wording in collaboration with all Code members and related updating of all Code documentation
- Enhanced sharing of good practice examples from all members including 3rd edition of Code Background notes for all Principles which includes practical examples from all 47 Code members and across all 39 indicators of the Code
- A strengthened community of practice, including availability of mentoring between the panel and Code members and three mentoring relationships in place in 2023.

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

- 2023 'Lessons Learned' report
- Updating Code supporting documents (based on the findings of lessons learned and the Code review)
- Analysis and research carried out biennially – a baseline was carried out on the 2022 data supplied by members in Code self-assessments and the 2022 research was completed in 2023

Another important development that was formalised through the Code review is the move to an online self-assessment process. Following a scoping and tender process, work on the web platform started in December 2023 and we hope to pilot it in Q1 of 2024.

IDEA's Code is pioneering, and other actors are seeking to replicate our approach and learn from it. In 2023 the work of the Code was also central to a successful European funding application led by IDEA with LAPAS in Latvia, a European partner interested in strengthening good practice in their own Global Citizenship Education work. We also presented the Code at a meeting of 5 Development Education centres in Scotland who have adapted it to their own setting and wished to discuss with IDEA about the process.

The Code is continuously evolving and the learnings from 2023 and the move to an online platform will shape the work of the Code in 2024.



"IDEA is uniquely placed to facilitate the building and sharing of DE/GCE knowledge and skills, and does so very effectively. IDEA's pro-active approach to strengthening good practice, including through the Code of Good practice, responds to the current context, including opportunities and challenges."

Annual Members' Survey 2023



"The COGP [Code of Good Practice] is a standout piece of work, and one that even within an organisation doing DE as long as [member name] still serves to raise standards across the board."

Annual Members' Survey 2023



"It has created confidence in my practice. It has continued to inform my good practice as it supports and aligns my work to have effective results. Joining the Community of Practice has created a standard for me."

Annual Members' Survey 2023



"...the Code was used as a critical frame in our final narrative report, Code principles were to the forefront of the design of [name] project and also informed the activities outlined in our most recent successful EU DEAR funding application."

Code submission August 2023.

Charlotte Bishop from STAND speaking at the Code network meeting.



IDEA as an Organisation

To successfully carry out our role as a network, IDEA needs to be run and governed well. In 2023, we continued to strive for the best possible governance and management of our 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 2023 the National Council and its Governance Sub-Committee continued to focus on the Charity Regulator's Governance Code. In November 2023, the National Council confirmed IDEA's compliance with the Governance Code for a fourth year. IDEA's National Council members also attended an annual board development session, focusing this year on collaboration and board culture.

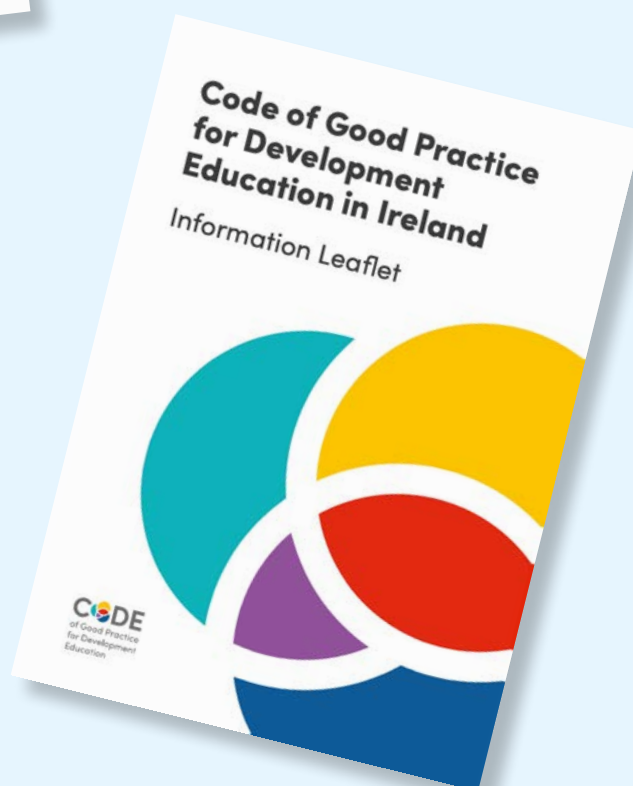
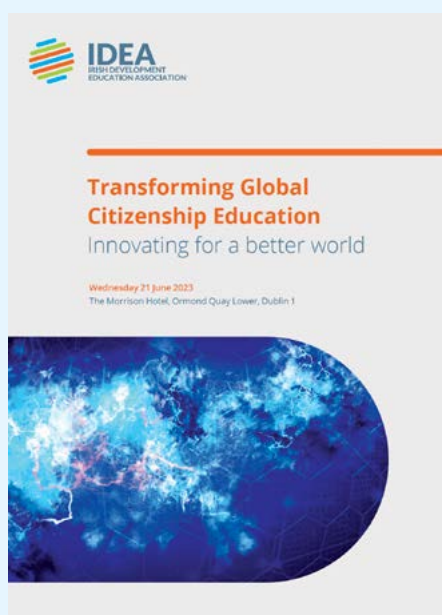
As the national body for the Global Citizenship Education sector in Ireland, measuring effectiveness and impact is particularly important, not only to improve the activities and services we deliver, but for capturing, sharing and replicating good practice, ensuring our accountability to our members and demonstrating the added value of our work to all our stakeholders.

2023 was the second of our five-year Strategic Partnership with Irish Aid. It was also the second year with our external evaluator Liverpool World Centre. Their role is to support us in refining our Monitoring and Evaluation framework and tools to measure our progress towards targets and objectives. The external evaluators will also develop reports for our donors at the mid-way and final stages of our 2022–2026 programme the first of which will take place in mid-2024, halfway through our Irish Aid Strategic Partnership Programme.

Our Monitoring & Evaluation systems continue to track progress against IDEA's overall goal and three key outcomes, as set out in our Results Framework. Our evaluation tools not only measure satisfaction levels, but also capture specific examples of how IDEA interventions have led to stronger practices and structures in the sector. Lessons learned from previous years were incorporated in our Monitoring & Evaluation approach, including the annual Lessons Learned report for the Code of Good Practice for Development Education and staff review day for 2022 held in Q.2. We also incorporated a workshop with our external evaluators 'Liverpool World Centre' in person in our office in Dublin.



A selection of IDEA publications and programmes produced in 2023.



Goal No. 2: Pioneering

IDEA's Pioneering work aims to expand the space for Global Citizenship Education, through Innovation, illustrating Impact and supporting Partnerships. Our goal is to create a space where we and our members can try new approaches, experiment, take risks, and learn from our failures as well as our successes.

Innovation

A key area of focus for IDEA is fostering innovation and promoting the innovative work already being done in the Global Citizenship Education sector in Ireland. 2023 saw significant development on the innovation work started in 2022, which focused on sharing our members' innovation work through podcasts, Knowledge Shares and the sharing of learnings on hybrid ways of working. Having a dedicated staff member join at the end of 2022 allowed the programme to expand to include capacity development, showcasing/sharing learning, and IDEA's own internal innovation work.

2023 was our first year delivering dedicated capacity development in this area. We held a two-day hybrid workshop that offered a variety of new exercises, activities, and approaches for participants to trial in their everyday practice.

This was followed by a one-day Innovation Lab, following our Annual Conference on the theme of innovation. This centred on Design Thinking training to equip members with tools for the exploration and planning of innovative projects, and provided a space for knowledge exchange, practice development and experimentation. Member engagement was strong, with the Lab participation reaching capacity.

Members shared their learning and celebrated the innovation taking place in the sector through two of our IDEA Member Knowledge Share Sessions. These sessions were attended by 17 people, with 89 views



Sean Fleming, Minister of State at the Department of Foreign Affairs with special responsibility for International Development and Diaspora speaks at the IDEA Annual Conference 2023



of the recording in the following months. This accounts for 35% of the views of the eight Knowledge Share videos, illustrating the interest among members in this topic. We also began compiling and designing the first edition of an Innovation Magazine called the “Catalyst”. This aims to share some of the exciting innovation work done by our members with a wider audience and capture the reflection of members working on innovative projects, to inspire others and show what’s possible.

IDEA also trialled new ways of working, with the whole team participating in the Innovation Lab and then holding a Design Thinking workshop during an annual team planning meeting on the issue of how to better support and respond to the needs of small and specialist organisations. The learnings and outcomes of this process have helped shape new thinking on this issue and will inform our work on this in 2024.

Member response was positive, with 98% considering IDEA's work in supporting the development and use of innovative approaches in Global Citizenship Education either “very effective” or “quite effective” with 42% stating it is very effective. Having established a strong baseline for our innovation programme in 2023, we will build on this in the coming year.

“Training events organised by IDEA have set our organisation, and me personally, on the path of innovation, in particular through the Design Thinking training session”.

Annual Members' Survey 2023

“We had a planning meeting straight after this and it really impacted on how we did it but also who we had in mind”

Post-event survey

“Basic Design (thinking) model is relevant to all aspects of work we are doing on redesigning our programme”.

Post-event survey

Transformative Learning Journey Participants from Bridge 47 project. The project and image feature in IDEA's Catalyst magazine.



Impact

Impact has always been part of IDEA's work and has gained more of a focus in recent years particularly with our new Strategic Partnership programme with Irish Aid 2022 – 2025. We have moved from supporting members to capture the impact of their work and sharing this with wider audiences, to working collaboratively to understand and capture both the individual and collective impact of the Global Citizenship Education sector in Ireland and finding the most effective ways of showcasing and sharing it.

Our focus for 2023 was building members' capacity to capture, articulate and share the impact of their work. We worked with members to identify research priorities, both on the sectoral and individual level; and collecting, sharing, and amplifying members' stories of impact with wider audiences. This last area is particularly important in the context of our wider external communications work as it demonstrates the value of Global Citizenship Education.

Our Impact work began in 2023 with a workshop that facilitated a discussion amongst IDEA members on capacity and needs around measuring the impact of their Global Citizenship Education work. It was informed by the findings of a desk review of existing impact measurement tools used in the sector. The desk review and the report capturing the outcomes will be shared with

members and will inform our work on this in 2024. This is the first time that a space was created for the sector to have a conversation on this topic. Our aim is that it will shape our work on measuring and illustrating impact in the coming years.

We also held our first research focused event on this topic for members and anyone working in the field. As well as sharing ongoing Global Citizenship Education research from academics and practitioners, it enabled us to hear our members' research needs, shared priorities, challenges and opportunities. The level of engagement and positive feedback showed a desire to be exposed to more research and an eagerness to engage and build connections with practitioners in the field of research. An unexpected outcome of the event was the conversations that took place among the participants and researchers about possible collaborations and joint projects. 100% of respondents (12 attendees) rated the event as "excellent". A report offering a summary of the discussion on the day will be disseminated to members and stakeholders in 2024.

A key challenge for the sector has been how to effectively capture and articulate the impact of Global Citizenship Education. The work carried out in 2023 has established a strong grounding that will shape the direction of this work in the coming years.

Annual Members' survey 2023

"The research showcase was an excellent event. Very timely and targeted and provided a significant opportunity to meet other people and hear about a variety of different approaches to research in the GCE field."

"I found the workshop on Impact Measurement incredible useful, and the IDEA Code is a fantastic tool. I'm sure that there are ways to improve these discussions even further, but for a difficult subject to qualify, I think IDEA does a fantastic job of providing a structure in this area."

"Better aware of what other organisations in the sector are doing and this informs our exploration of partnership opportunities."

Partnerships

Our work in 2023 builds on our engagement with members last year to identify needs and gaps, to shape IDEA's Partnership work going forward. Our main focus the previous year had been disseminating partnership resources developed under IDEA's lead as part of the pan-EU Bridge 47 Project (2018–2021) focusing on Sustainable Development Goal (SDG) Target 4.7. In 2023, we shared a wider range of resources, learning and best practice and collaborated with Global Citizenship Education partners at an international level.

This year, we continued to play an active role in the Bridge 47 network, a leading global network for SDG 4.7. IDEA delivered an event in the European Parliament in partnership with Bridge 47, brought a delegation of IDEA members to a key Bridge 47 planning meeting in Brussels, led a joint funding application to the EU CERV programme, participated in Bridge 47 policy working groups, and collaborated with Bridge 47 on representation and advocacy at the United Nations SDG Summit and Action Weekend.

To support our members' work, we initiated a dedicated quarterly 'Partnerships Bulletin', spotlighting cross-sectoral partnership tools, useful resources and tips on engaging in partnerships, and establishing IDEA as a point of contact if they needed further support. We also shared learning about partnerships, through two articles in the first issue of IDEA's Innovation Magazine, and two of our IDEA Member Knowledge Share sessions also focused on examples of successful cross-sectoral partnerships.

To help members navigate the wide range of partnership resources available, we developed an Express Guide to Cross-Sectoral Partnerships to signpost useful resources, tools and tips for members depending on where they are in their partnership journey. The case study template included will also allow IDEA to collect and disseminate more cross-sectoral partnership examples and further peer-learning and knowledge exchange.

In 2024, we will continue this approach, checking in with members to ensure we are responding to their needs in this area as they engage with the resources we shared over the past year.

Goal No. 3: Championing

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

Policy and Advocacy

IDEA aims to be a strong representative voice for Global Citizenship Education related policy and advocacy in Ireland and internationally. Much of our policy and advocacy work in recent years has been concentrated on furthering Vision 2025, our shared strategic vision for Global Citizenship Education in Ireland, engaging on the Irish Aid Global Citizenship Education Strategy 2021–2025, and reinforcing the multiplier role of transformative education, and of UN SDG Target 4.7 in particular, as an accelerating force in achieving all of the UN Sustainable Development Goals.

In 2023, we met the targets set out in our Results Framework representing the sector with national & EU institutional gatekeepers on seven different occasions and supporting IDEA members to engage with eight policy opportunities.

IDEA recruited a new Policy and Advocacy Manager. There was a 3-month period without an incumbent in post.

However, as this was over the summer months, it did not impact negatively on our advocacy and policy engagement capacity.

Our Policy and Advocacy activities throughout 2023 focused on the following areas:

(a) Engagement with policy and decision-makers

- **EU:** As part of a study visit to Brussels we organised a roundtable event on the European Year of Skills and *Global Citizenship Education — Building skills for a Sustainable World*. The event included five Irish MEPs, representatives from three European Commission Directorates General, the Irish Education and Skills Attaché at the Permanent Representation to the EU, the Oireachtas European Parliament Liaison Representative, the Chair of Bridge 47, the Director of the Global Education Network Europe (GENE) — the network of EU Ministries of Education and Foreign Affairs working on Global Education and a range of civil society organisations.
- **Ireland:** Following a survey of members on the 2022 Global Citizenship Education Grants process, we met with Irish Aid officials in August 2023 to provide feedback on the grants process. This is an ongoing dialogue which has led to positive changes to the grants processes over recent years.
- **Policy Submissions**, seven including:
 - *Voluntary National Review to the United Nations on Ireland's progress towards the implementation of the UN Sustainable Development Goals* submission made to the Department of Environment, Climate and Communications
 - *The Zero Draft UN Pact for the Future* which is being compiled as the first stage in



preparations for the UN Summit of the Future in September 2024.

- A pre-Budget 2024 submission, shared with all relevant government departments, continuing to promote the key asks outlined in Vision 2025.
- Following our 2022 submission on the proposed draft revision of the UNESCO 1974 Recommendation, the UNESCO Recommendation on Education for Peace, Human Rights and Sustainable Development was adopted by UNESCO in November 2023. IDEA made *a submission to the Department of Education sharing practical examples of the impact of the UNESCO 1974 Recommendations* on the Global Citizenship Education sector in Ireland,
- Through our Formal Education Working Group we worked on three submissions for the National Council for Curriculum and Assessment; *new Transition Year Programme Statement*; *Senior Cycle Social Personal and Health Education Specification* and *Aistear Early Childhood Curriculum Framework Revision*

IDEA also represented the Global Citizenship Education sector at multiple consultative fora organised by various Government departments throughout 2023, ensuring the advocacy priorities of our members were incorporated into policy agendas:

- We spoke at the *8th National Forum on Education for Sustainable Development (ESD)* in December 2023, organised by the Department of Further and Higher Education, Research, Innovation and Science, the Department of Education and the Department of Children, Equality, Disability, Integration and Youth.
- Our participation in the ‘ESD to 2030’ National Steering Group and sectoral advisory groups on Education for Sustainable Development in Schools and in Further and Higher Education aimed to strengthen recognition of the essential role of IDEA members in delivering these strategies.
- We participated in the *4th National Climate Stakeholder Forum*, organised by the Department of the Environment, Climate and Communications (DECC) and will support members to engage with the Department’s focus on 2024 as a year of ‘climate action’.
- We represented the views of IDEA members at two *National Sustainable Development Goals (SDG) Fora*, organised by the Department of the Environment, Climate and Communications — on Ireland’s Voluntary National Review of SDG implementation progress and on Biodiversity & Community.

(b) Building Capacity of IDEA Members

We also supported IDEA members to engage in policy & advocacy activities through developing

shared advocacy positions, providing analysis of policy developments, and co-ordinating shared actions. Our Policy and Advocacy Digest, issued seven times over the course of the year, kept members informed of national and international policy developments within the Global Citizenship Education sector.

Other initiatives to build member capacity to engage in policy and advocacy included:

- **A study visit to Brussels** with five IDEA members to gain an understanding of the EU legislative process and to meet representatives from the European Parliament and the European Commission.
- **Two advocacy workshops**, one on Vision 2025 — our shared strategic vision for the Global Citizenship Education sector, and one on addressing rising anti-migrant sentiment, in conjunction with Comhlámh.
- **Facilitating a meeting** between *Irish Aid's Strategic Partners in Global Citizenship Education* and the *Minister for Development and Diaspora, Seán Fleming*. This was the first opportunity for all nine Strategic Partners to meet collectively with the Minister to share priorities, challenges and issues of common importance.
- **Facilitating a meeting** between *Irish Aid and IDEA members based in Northern Ireland* in March 2023, to discuss barriers and opportunities for Global Citizenship Education in Northern Ireland, and collaboration possibilities.

(c) Collaboration with national & international partners

IDEA continued to collaborate closely with both Irish and international civil society partners throughout 2023 to advocate for Global Citizenship Education at an international level. This built on our work in 2022 on the civil society input to the Dublin Declaration on Global Education to 2050 and our participation in the Irish civil society delegation to the United Nations High-level Political Forum (HLPF). We also continued to play an important representative role on behalf of our membership, both at international events and through our participation in cross-organisational working groups at both European and national level, to ensure that the strategic priorities of the Irish Global Citizenship Education sector are strongly represented.

- We worked closely with Coalition 2030 on a collaborative submission to Ireland's Voluntary National Review of implementation of the Sustainable Development Goals, in advance of the United Nations High Level Political Forum in July 2023.
- We represented our sector, along with IDEA member Saolta, at the CONFINTEA VII follow-up meeting for the European Region focusing on adult education, jointly organised by UNESCO Institute for Lifelong Learning, the Lifelong Learning Platform, and the European Association of Education of Adults.
- We represented the Irish Global Citizenship Education sector at events convened around the United Nations — Sustainable Development Goals Summit in New York in September 2023.
 - In partnership with Dóchas and Coalition2030, we met with the Tánaiste Micheal Martin to advocate on the need to reflect Ireland's global leadership role in national level SDG implementation. We had meetings in the margins of the Summit with Barry Andrews MEP, the Lord Mayor of Dublin, Dáithí De Róiste, officials from the Department of Foreign Affairs, the Department of the Environment, Climate, and Communications, and the Irish Permanent Mission to the United Nations.
 - We also attended a United Nations High Impact Initiative meeting on Transforming Education and engaged with senior international officials and education partners including Leonardo Garnier, Special Advisor to the UN Secretary-General for the Transforming Education Summit, and Stefania Giannini, UNESCO Assistant Director-General for Education.
- We participated in the EU DEAR (Development Education and Awareness Raising) Multi-stakeholder Group meeting in Brussels. Together with European partners, we advised the European Commission on strategic and implementation issues relating to the DEAR Programme.
- We represented our sector at the 6th European Education Summit in Brussels with policy-makers and key stakeholders from the education and training community across the EU.

- We represented our members at a roundtable on Global Citizenship Education developments in Europe organised by SOLIDAR, a European network of civil society organisations working to advance social justice
- We participated in the Bridge 47 network Working Group meetings throughout 2023, to identify priority advocacy opportunities and share updates on innovative initiatives.
- At a national level, we participated in regular meetings of the Dóchas Development Education Working Group and the Policy Working Group. We also joined the newly-established Coalition 2030 Policy Working Group, and worked closely with civil society partners to further the policy aims of the group.

Member satisfaction with our work in this area was reflected in 97% of respondents to our Annual Members Survey finding IDEA's work in policy and advocacy was either 'very effective' or 'effective', while 92% indicated that engaging with policy and advocacy was either 'very important' or 'quite important' to their work.

In 2024, we will finalise our advocacy toolkit to help strengthen the capacity of our members for collective advocacy actions around our common goals. We will support our membership to engage in important transformative education strategy reviews — including the Irish Aid Global Citizenship Education Strategy Mid-Term Review and the GENE Review — and update Vision 2025, our shared strategic vision for Global Citizenship Education in Ireland. We will continue to identify opportunities where our members can input into national and international policy, legislative proposals and curriculum reform.

2024 presents an invaluable opportunity to engage with policy-makers – with local, European, and national elections on the horizon. With this in mind, we will support engagement by the sector, collaborating closely with partners such as Dóchas and Coalition 2030, to ensure that Global Citizenship Education priorities are reflected in the political agenda and the next Programme for Government. Our advocacy work at European level will be complemented by our engagement with our partners at Bridge 47, with whom we will continue to share learning, updates and good practice initiatives. We will also engage with global level

initiatives relevant to the work of our members, amplifying the civil society voice, including 2024 events such as the UN Summit of the Future.

Annual Members' survey 2023

"IDEA is a reliable representative when talking to Irish Aid and sharing information with us, advocacy and representation at (national and international) conferences, including the HLPP in 2023. We are very grateful for this representation."

"We have our policy and campaigns teams, who focus on our policy and advocacy related work, but this does not always reflect our DE priorities as they represent a much wider and diverse organisation. It is through the likes of IDEA that we feel best represented from a policy viewpoint."

"Networking, peer learning and exchange and collaboration in spaces facilitated by IDEA are very important for an organisation with a very small staff time allocation for DE. We are not in a position capacity-wise to produce policy position papers related to SDG 4.7 so Vision 2025 provides a collaborative space for us."

"In a personal capacity, I have used communication resources and website information that I have found very useful and effective."

Annual Members' Survey 2023

"There is a wealth of information on the IDEA website, from reports, articles to supports, essentially constantly facilitating increased awareness and new developments in GCE."

Annual Members' Survey 2023



Communications

IDEA's communications work aims to raise understanding and deepen awareness of the value of Global Citizenship Education with external audiences.

Our media engagement included one press release and an article in the Education Matters Yearbook, a key publication on Education in Ireland, and on their website. It can be challenging to gain traction for Global Citizenship Education within the media market in Ireland. We have focused on placement with specialist and new media at national and international level in addition to mainstream media. Our work with members on measuring and articulating impact over the coming years will enable us to engage more successfully with mainstream media in the future.

A key role for IDEA is representing the sector with external audiences through speaking opportunities. In 2023 we spoke at four events reaching an audience of 820 across a variety of stakeholders. This exceeded our target by 64% and we will be looking to expand our reach through this approach in the coming years.

We continued to promote members' work through 25 editions of our fortnightly newsletter that provides our members and an external audience interested in Global Citizenship Education with updates on what's happening in the sector and related opportunities. We will be looking at ways to increase external audience engagement with this channel in 2024.

The IDEA website acts as a hub for the sector and for information about Global Citizenship Education in Ireland. In 2023, we had 15,406 website visits and 35,742 page views. While site visits went down in 2023 by 10%, page views went up by 22%, indicating deeper engagement with the website content. We began work on an update of the website at the end of 2023. This will reflect IDEA's expanded programme and will also involve changes to make the content fresher and more accessible to support increased engagement in the coming year. We also implemented the necessary changes identified through an accessibility audit carried out in 2022. We have embedded the learning into our website management and, following an external review in 2024, we will be updating the accessibility statement on the site.

In 2023, we had 3,323 video views and 21 podcast listens and developed 15 videos throughout the year. Our video views decreased by 22% on 2022 figures. As well producing seven fewer videos than 2022, another reason for a decrease in views is that the videos of our conference speakers gain most traction and due to technical difficulties on the day, we only had a recording of the keynote speaker but not our five panellists this year. We will be tracking engagement closely and adjusting our approach to increase engagement in 2024. We are also reviewing whether podcasts are a useful format, given the low engagement we have had when we produced them in previous years.

IDEA's influence on social media platforms has expanded, with a reach of 140,068 through Facebook & Twitter across various channels in 2023. This was an increase of 77% on a total reach of 78,946 in 2022 and exceeded our target of 100,000. This reflects the increased staff capacity in this area across 2023.

We focused on strengthening how we monitor the reach and impact of our communications in 2023. We engaged a consultant to review how we measure engagement and impact of our online communications channels. We also hired consultants to set up Google Analytics 4, with key indicators that will enable us to monitor engagement with priority pages and documents on the site. Our aim is to increase traffic to the site in 2024. Both these steps have helped us refine our targets and will enable us to better monitor engagement to see what is and isn't effective, so that we can adapt our approaches where necessary. We will use the results and findings to further strengthen our external communications in 2024.

We will build on the steps taken in 2023 to strengthen the effectiveness of our external communications in 2024. The work we did and the growth we saw in certain areas will provide a good foundation for the coming years.

The IDEA non-executive board is called the National Council (NC). It is elected by IDEA members, through the Annual General Meeting, to oversee the organisation on behalf of its members. The National Council is IDEA's main decision-making body and collectively oversees the strategic planning and governance of the organisation.

The National Council delegates operational functions to the Director and staff team. The governance structure of IDEA is further described in the constitution. IDEA is governed by our constitution, which outlines our charitable objectives and encompasses our Memorandum and Articles of Association.

Role of the Board of Directors

The Board of Directors, known as the IDEA National Council, leads on IDEA strategy, governance and oversight. It ensures IDEA pursues activities that relate to its charitable purpose, thereby addressing the needs of members and relevant stakeholders. In doing so the National Council:

- Works effectively and in a collective & co-operative manner to achieve the organisation's aims and objectives
- Providing leadership to the network
- Acts with integrity in all matters by ensuring transparency and accountability in how the organisation conducts its affairs
- Ensures effective management and financial control of the organisation
- Ensures a risk management strategy is in place to address risks which may prevent the organisation from achieving its objectives
- Ensures compliance with required laws and regulation

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. A schedule of matters reserved is in place and lists the decisions and matters reserved for Board consideration. 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.

There are a number of key policies critical to the national council's discharge of its responsibilities (including those under review):

- IDEA Constitution
- IDEA Strategy 2019–2023
- IDEA HR Handbook
- IDEA Procurement Policy
- IDEA Financial Procedures Manual
- IDEA Reserves Policy
- IDEA Fraud Policy
- IDEA Risk Register
- IDEA Risk Management Policy
- IDEA Continuity Plan
- IDEA Garda Vetting Policy
- IDEA Child Safeguarding Statement
- IDEA Guiding Principles and Safeguarding Procedures
- IDEA Data Protection Policy
- IDEA Complaints Policy
- IDEA National Council Induction Policy
- IDEA Code of Conduct for National Council Members
- IDEA Conflict of Interest and Conflict of Loyalty Policy

Policies being developed:

- IDEA Remuneration Policy
- IDEA Whistleblowing Policy
- IDEA Social Media Policy
- IDEA Sustainability Policy

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| <ul style="list-style-type: none"> • 80:20 Educating & Acting for a Better World • A Partnership with Africa • Action Aid • Adrienne Boyle • Afri (Action From Ireland) • Africa Centre Ireland • Aidan Clifford • Aidlink • Áine O'Gorman • AkiDWA (Akina-Dada-wa-Africa) • Alive • Amnesty International Ireland • An Cosan • An Taisce (Environmental Education Unit) • AONTAS • ARD Family Resource Centre • Association of Secondary Teachers in Ireland • Barbara Wilson • Benjamin Mallon • Brighter Communities Worldwide • Cara Ryan • Carraig Dúlra • CBM Ireland • CDET B Curriculum Development Unit • CDYS • Centre for Global Education • Centre for Human Rights & Citizenship Education | <ul style="list-style-type: none"> • Change Makers Donegal (Inishowen Development Partnership) • Children in Crossfire • Christian Aid Ireland • Cliona Murray • Coalition 2030 • Comhlámh • Concern Worldwide • Cultivate • Dept. of International Development, Maynooth University • Development Perspectives/Saolta • DICE: Development & Intercultural Education • ECO-UNESCO • Eavan Foy • Educate Together • Education for Sustainability • EIL Intercultural Learning • Engineers without Borders Ireland • Financial Justice Ireland • Friends of the Earth • Gaisce (The President's Award) • Galway One World Centre • Gerard Jeffers • Global Action Plan Ireland • Global Citizenship School • Global Village • GOAL • Habitat for Humanity Ireland | <ul style="list-style-type: none"> • Hugh Bergin • Inishowen Development Partnership • Irish Girl Guides • Jim Ferguson • John McGee • Johnny Sheehan • Kathryn Moore • Keitumetse Mabole • Latin America Solidarity Centre • Leina Ibnouf • Lourdes Youth & Community Services • Love & Care for people • Mags Liddy • Maria Barry • Mark Cumming • Mary McNulty • Meath Partnership • Melíosa Bracken • Mind the Gap • Morina O'Neill • MTU Creativity and Change • National Council of YMCAs Ireland • National Youth Council of Ireland • OXFAM Ireland • Patrick Ferrity • Patsy Toland • Paula Grace • Pierre Yimbog • Plan International Ireland • Poetry Ireland • PRAXIS Project • Proudly Made In Africa • Rachel Kendrick | <ul style="list-style-type: none"> • Rebecca Ryan • Scouting Ireland • See Beyond Borders • Self Help Africa • SERVE • Sian Cowman • Sightsavers • Siolta Chroi • SUAS Educational Development/STAND • Su-Ming Khoo • Susan Gallwey • Tearfund Ireland • The Hope Foundation • The Rediscovery Centre • The Wheel • Tom Roche (Just Forests) • Tools for Solidarity • Trócaire • Ubuntu Network • UCD Volunteers Overseas • UNICEF • Valerie Lewis • Viatores Christi • Vikki Brennan • Vincentian Lay Missionaries • Voluntary Service International Ireland • Waterford Sustainable Living Initiative • WorldWide Global Schools • Young Social Innovators • Youth Work Ireland Galway • Youth Work Ireland Tipperary • Zhiqi Zeng |
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Board Profiles for the Financial Year 2023



Vikki Brennan, Chairperson
06 June 2019, Term 2

Vikki Brennan is a senior manager on the labour rights team with Novartis Pharmaceuticals. A former CEO of Proudly Made in Africa, the Irish NGO focused on trade with Africa, she has over 10 years' experience in responsible procurement, ethical international trading and business and human rights. Previously, Vikki worked at the Bangladesh Accord Foundation in Amsterdam and as senior ethical trade manager for food multinational Associated British Foods in London. She was IDEA's Company Secretary, until June 2023 when she became Chairperson.



Pierre Yimbog, Company Secretary
21 November 2023, Term 1

Pierre Yimbog is IDEA's Company Secretary. He is co-founder and managing director of Black and Irish and co-founder and CEO of his travel start up SoloBook. Pierre has a Bachelor of Law from DIT, a Diploma in Technology and Intellectual Property Law from the Law Society and is currently undertaking a Masters in Corporate Governance at the University of Law. He has previously worked for Engineers Ireland as a community engagement executive.



Cara Ryan, Vice-Chair
10 June 2020, Term 2

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.



Ben Mallon
06 June 2018, Term 2

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.



Martina Ryan-Doyle, Treasurer
07 June 2023, Term 1

Martina is the Treasurer of IDEA. She is a Certified Public Accountant (CPA), with over 15 years of experience in the pharmaceutical, medical device and construction sectors. Since 2015 she has worked in the not-for-profit sector both in Ireland and abroad, as a volunteer and consultant. Martina is currently working with Irish international development charity Self Help Africa.



Daniel Meister
08 June 2022, Term 1

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



Fiona Duignan
07 June 2023, Term 1

Fiona Duignan is Global Citizenship Education, Integration and EU Projects Officer with Meath Partnership. This includes working on Erasmus KA2 and Global Citizenship Education programmes, primarily targeted at people at risk of exclusion and membership of the IDEA National Council. Fiona holds a Masters in International Human Rights Law and an honours degree in Law and Administration of Justice. She has over a decade of experience developing and implementing programmes in the not-for-profit sector in Ireland and international volunteer management in the global south.



Claire Glavey
07 June 2023, Term 1

Claire Glavey is the Project Officer for Global Village, the strategic partnership for Global Citizenship Education in primary schools. She is a qualified primary school teacher and has a M.Sc. in Development Studies. Prior to this role, she worked as a primary school teacher and on a range of human rights education and Development Education in the NGO sector. She brings her broad ranging experience of Development Education practice, as well as a strong commitment to strategic and quality-focused work, to the National Council.



Johnny Sheehan
Resigned June 2023
(end of 2nd term)

Johnny Sheehan was the chairperson of IDEA June 2018 – June 2023. He has 25 years national and international experience working in Global Citizenship Education and in the wider community and voluntary sector. He is currently Membership Engagement Manager at The Wheel and has extensive experience on charity boards, having previously served as chairperson of Comhlámh. He holds a certificate in Charity Law, Trusteeship and Governance from the Law Society.



Eavan Foy
Resigned June 2023
(end of 2nd term)

Eavan Foy was Treasurer of IDEA from June 2017 – June 2023. She is the International Financial Accountant with Concern Worldwide and has worked in the international NGO sector since 2014, covering areas such as budget development, donor reporting and development of financial policies and procedures. She is a Chartered Accountant (ACA) and holds a BA from Maynooth University.

Board Members (Meetings Attended)	Terms	Areas of Expertise
Vikki Brennan (6/6)	2	Organisational leadership, Global Citizenship Education
Cara Ryan (4/6)	2	Operations, Human Resources
Martina Ryan-Doyle (3/3)	1	Finance/organisational process and system design
Pierre Yimbog (1/1)	1	Governance
Ben Mallon (6/6)	2	Governance, Global Citizenship Education
Daniel Meister (6/6)	1	Communications
Fiona Duignan (2/3)	1	Global Citizenship Education
Claire Glavey (3/3)	1	Global Citizenship Education
Jonathan Sheehan (3/3)	2*	Governance
Eavan Foy (3/3)	2*	Finance, Accounting

*Terms completed – resigned June 2023

Board Meetings

IDEA's National Council (Board) met six times during 2023, with good attendance at all meetings. Board papers were disseminated a week in advance of all meetings. Attendance at meetings by individual National Council members is shown in the table above.

Board Composition

There were eight members of the National Council at the end of 2023. During 2023 two members stepped down having reached the end of their second term. Three members were elected at the 2023 AGM, and one member was co-opted in November 2023. The maximum number of board members is 12 in line with IDEA's Constitution. Board members can serve a term of office of three years subject to a maximum period of two three-year terms not exceeding in aggregate six years, after which they must retire.

Annual General Meeting

The AGM took place 07 June 2023 online and was attended by four out of six directors. Two of the directors retired, the Chairperson and Treasurer, having completed their second term of office.

Board Sub-Committees

To enhance the efficiency and effectiveness of the National Council in its governance of the organisation, IDEA has 2 sub-committees: a Governance and Audit Sub-Committee and a Nominations and Remuneration Committee. Both are populated by members of the National Council. Each sub-committee has a terms of reference and via the chair of the committee provide updates and make recommendations, where relevant, to the wider National Council on areas within the remit of the sub-committee. Via the chairperson, each sub-committee reports back to the full National Council so that all National Council members are up-to-date and engaged. This is achieved by a report from each sub-committee being made available to the wider National Council in advance of the National Council meeting noting items for collective consideration (i.e. for decision, noting or advice).

Governance and Audit Sub-Committee

Composition and Responsibilities

The Governance and Audit sub-committee is made up of three National Council members along with the IDEA Director.

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 ensuring actions are taken to mitigate risks, reporting to the National Council
- Monitoring and review the external auditor's independence and the effectiveness of the audit process as well as their continued appointment, fees and conditions

COMPOSITION:

- Benjamin Mallon, Convenor of IDEA Governance & Audit sub-committee (2/2)
- Vikki Brennan, IDEA Chair (2/2)
- Martina Ryan-Doyle, IDEA Treasurer (2/2)
- Frank Geary, IDEA Director (2/2)

MEETINGS HELD IN 2023:

- 08/02/23
- 15/11/23

Board Recruitment and Induction

Recruitment

The National Council is elected by the Annual General Meeting made up of IDEA's members, organisations and individuals involved in the practice, promotion and advancement of Global Citizenship Education in the island of Ireland. The National Council works to ensure it has the skills, expertise and experience needed for governance and oversight of IDEA, representation from the Global Citizenship Education practice, and diverse perspectives that reflect participants in Global Citizenship Education and the population of Ireland in 2023.

An audit of the skills needed is carried out with suggestions of possible candidates and National Council members, after which, the director conducts outreach to gauge their interest in joining. A communication is also sent to IDEA members asking them to consider seeking nomination to the National Council. Nominees make a short presentation at the AGM, where they are elected by IDEA members.

National Council members may be co-opted between Annual General Meetings and are required to put themselves forward for election at the following Annual General Meeting.

Induction

The IDEA National Council Induction Policy defines the comprehensive programme of induction for its members. The policy was adopted by the National Council in 2023 with the next review to take place in 2026. National Council members undertake a detailed induction process with the IDEA Director and IDEA Chairperson, that focuses on familiarisation with the work of IDEA. This includes its vision, mission and values, legal and charitable status, organisational structure and lines of responsibility, key policies and reports, and the core roles and associated responsibilities of National Council members and sub-committees.

The Chairperson provides National Council members with an induction pack including:

- Letter from IDEA Chair & Director
- IDEA Constitution
- B10 Form
- IDEA Website details (e.g. National Council details; organisation information)
- IDEA Strategy

- Minutes of last three National Council meetings
- The annual report and accounts for the past two years
- National Council meeting schedule
- National Council sub-committee details and meeting schedule
- IDEA Conflict of Interest and Conflict of Loyalty Policy
- IDEA Register of Directors Interests
- IDEA list of policies, codes and governance material
- Charities regulator guidance documents
- Charities Governance Code
- IDEA Charities Governance Code Compliance Form

Ongoing Training & Development

In line with Goal One of IDEA's strategic plan, the National Council works to continuously improve its performance. Annual board development sessions support the National Council to assess board effectiveness, identify areas for improvement and competencies required by the National Council. Maintaining an excellent board culture was identified through the National Council self-evaluation as a key need for 2023. The move from online working to hybrid board meetings was an important aspect of this, as well as the fact that Board members would be stepping down at the 2023 AGM and new board members would be joining. Therefore, the Board Development Session in January 2023, with facilitator and trainer Carol Conway, focused on Board culture, shared working practices and managing transitions in Board membership. The 2023 Board self-evaluation identified the need for a focus on Board roles and responsibilities for existing and newer Board members. Charities governance consultant Gerry Egan was hired to lead a Board development session in January 2024. The focus for the annual Board Development Session is selected by the National Council based on the Board self-evaluation and any training needs identified. In addition, individual Board members are supported with training needs identified, for examples, in 2023, IDEA Chair Johnny Sheehan attended Carmichael's Board Chairs Group.

Governance Code Compliance

IDEA is committed to maintaining the highest standards of Corporate Governance. In November 2023 the National Council approved and declared IDEA's compliance with the Charity Regulator's Charities Governance Code for a fourth year, as per the timeframe specified by the Charities' Regulator. In the years before the introduction of the Charity Regulator's Governance Code in 2020, IDEA was compliant with the Governance Code for Community, Voluntary and Charitable Organisations (as produced by The Wheel, the Corporate Governance Association of Ireland and other voluntary sector organisations). IDEA considers itself as a complex organisation for the purposes of compliance with the Charity Regulator's Governance Code and therefore complies with all (core and additional) additional governance standards as set out in the governance code.

IDEA Risk Management Policy

IDEA has a Risk Management Policy which defines the processes and systems by which potential risks faced by IDEA are identified, evaluated and managed. The current policy is due for review on 08 July 2024.

It is recognised there are risks which have the potential to prevent IDEA from achieving its strategic objectives in accordance with its charitable purpose. The National Council is responsible for ensuring risks (Strategic, operational, financial, compliance, governance, reputational, technological) that have the potential to prevent IDEA from achieving its strategic objectives are identified, evaluated and managed in an appropriate manner on a continuous basis. A key current financial risk for IDEA is reliance on grant funding and a risk that grant programmes could be changed or discontinued. The National Council members have no reason to believe this funding will be withdrawn in the near future.

The IDEA Risk Management Policy defines the processes and systems by which potential risks faced by IDEA are identified, evaluated and managed. It lists, describes, evaluates and mitigates key risks that are shared openly and shape National Council activities.

To monitor and manage the risks facing IDEA, a risk register in accordance with best practice governance standards for the sector is maintained.

The Governance and Audit sub-committee monitor the risk register quarterly and bring it to the National Council for review so that all National Council members are up-to-date and engaged. Those risks evaluated as high will be specifically included in the agenda of National Council meetings until such a time as they are deemed medium/low risk. 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.

The most significant risks to IDEA are:

- Dependency on limited income sources, too few donors and lack of funding success. We mitigated this through scenario budgeting, fixed term contracts for project staff, accumulation of unrestricted reserves for short term funding gaps and/or redundancies, review of submissions prior to submission, timelines set and procedures developed for proposals.
- Staff capacity cannot meet the requirements of new programmes or respond to changes in working environment. The steps we took to mitigate this included, organisational development was included in our annual workplan, and capacity needs were analysed and included in our annual workplan and budget projections.
- IT system failure and/or attack. We mitigated this by maintaining external IT support, continuing with a cloud-based system and ensuring regular back-up of data.
- Data processed by IDEA in a manner which is illegal, insecure, inefficient or ineffective, which may breach legislation. In addition to our Data Protection Policy, we undertook staff training, ensured we have knowledgeable people within our organisation and conducted board oversight.

Conflicts of Interest

IDEA has a Conflict of Interest and Conflict of Loyalty policy. The policy was adopted by the National Council in 2023 with a next review in 2026. The policy is implemented as a standing agenda item in National Council and sub-committee meetings and allows the opportunity to ascertain any potential conflict of interest/loyalty with any items under consideration during these meetings. This is recorded in the minutes of the National Council meetings, sub-committee meetings and where conflicts of interest/loyalty do arise these are recorded in the 'Register of Directors' Interests' by the Company Secretary.

Engagement and communication with stakeholders

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

IDEA Employees

IDEA employed 7 staff positions during 2023. This included Director: Frank Geary, Capacity Development Manager: Elaine Mahon, Communications & Events Manager: Éimear Green, Policy & Advocacy Manager: Emer Costello (January – May), Aoibheann O’Keeffe (from September) Pioneering Programme Officer: Anya Sparynska, Capacity Development and Communications Officer: Maximiliana Eligi Mtenga, Finance & Administration Officer: Sal Healy and Linh Thieu (maternity cover for Sal Healy). The average number of volunteers was 0.

Frank Geary, Director

Frank Geary has been Director of IDEA since 2013. In this time IDEA has seen the creation of the GENE Award winning Code of Good Practice for Development Education and built consensus around a shared vision for Global Citizenship Education in Ireland and internationally known as Vision 2025. Frank has advocated for education and civil society with the UN, EU, African Union and Irish government. He is a member of the National Steering Group on Education for Sustainable Development in Ireland. He has coordinated civil society engagement in education policy including Irish Aid strategy development for Global Citizenship Education. In his previous roles at PEN International he supported PEN Centres in over 70 countries to develop regional networks and programmes for human rights, education and active citizenship. He has also worked in the Arts & Culture sector, including coordinating a national arts education programme as Education Manager for the Poetry Society in the UK.

Elaine Mahon, Capacity Development Manager

Elaine has worked for IDEA since 2013, where she manages the Capacity Development Programme. She facilitated the development and roll-out of the Code of Good Practice for Development Education, which was led by IDEA members and is the first of its kind in Ireland. Elaine has wide-ranging experience in the community and voluntary sector as a freelance facilitator and trainer specialising in areas relating to global justice, equality and interculturalism. Prior to working in IDEA, Elaine spent three years at the National Youth Council of Ireland (NYCI) supporting its Global Citizenship Education work. She has a Certificate in Global Citizenship Education from Maynooth University.

Éimear Green, Communications & Events Manager

Éimear has worked for IDEA since 2015, where she manages IDEA’s communications and events programmes. She has led the creation of a strong internal communication structure with IDEA Membership, and organises IDEA’s Annual Conferences, which act as a focal point for the sector. Éimear has expertise in the areas of communications strategy, public relations, internal communications, and events planning. Prior to working with IDEA, Éimear worked for Amnesty International, and in the international corporate communications consultancy sector in Brussels. She has a Masters in Public Relations from TU Dublin.

Emer Costello, Policy & Advocacy Manager

Emer Costello joined IDEA in 2022 as Policy & Advocacy manager. Emer served as a Member of the European Parliament (MEP) for the Dublin constituency from 2012 to 2014, Lord Mayor of Dublin from 2009 to 2010 and a Dublin City Councillor for the North Inner City area from 2003 to 2012. Emer has a B.A. and a H.Dip. in Education from University College Dublin. Emer also has experience of observing and monitoring international elections in Cambodia, South Africa and Bosnia and Herzegovina.

Aoibheann O’Keeffe, Policy & Advocacy Manager

Aoibheann joined the IDEA team as Policy & Advocacy Manager, in 2023. Her previous experience was in the humanitarian and development sectors, from both the UN and INGO perspective, and has expertise in the areas of coordination, partnership strengthening, policy development, and capacity-building. She has a passion for human rights, social justice, and equality, and is a strong believer in the power of collaboration and partnership to bring about change.

Anya Sparynska, Pioneering Programme Officer

Anya supports IDEA’s Pioneering programme. This includes supporting and empowering members that wish to explore innovative approaches and processes; ensuring the positive impact of our members’ work is effectively articulated and communicated; and advising members on new ways of looking at cross-sectoral and intra-network partnerships. Anya has worked in numerous roles in the public and NGO sector internationally

over the past five years, developing expertise in project management, workshop facilitation, public engagement and communications, and acquired practical knowledge of education around social and global justice issues. She is a LL.M graduate in International Humanitarian Law, Peace Operations and Conflict Resolution from the Irish Centre for Human Rights in the University of Galway.

Maximiliana Mtenga, Capacity Development & Communications Officer

Maximiliana supports IDEA's Capacity Development and Communications programmes. Her previous experience includes coordinating and managing media relations, capacity building, events coordination, upholding editorial standards and policies, and supporting information /knowledge dissemination that accounts for measurable results. She previously worked for the leading human rights organisation, Legal and Human Rights Centre, LHRC and the BBC, in Tanzania, producing and reporting local and global news, supporting events coordination, and coordinating press conferences and consortium members relations. Maximiliana has a Masters in Public Advocacy and Activism.

Sal Healy, Finance & Administration Officer

Sal manages the finance functions within IDEA and is responsible for administrative support for IDEA's programme of work, governance, and management. She is IDEA's staff contact for membership applications, renewals, and support. Before joining IDEA Sal worked as a trained auditor in the private sector for two years as well as a trained facilitator in Human Rights Education for two years with Amnesty International. Sal holds a MSc in Accounting and Finance along with a MA in International Development, Environment and Conflict. Sal also has a diploma in Project Management from UCD

Linh Thieu, Finance & Administration Officer (maternity cover)

Linh manages the finance functions within the IDEA and is responsible for administrative support for IDEA's programme of work, governance, and management. She has an Msc. in Business Analytics with over eight years' experience in finance, accounting management and tax consultancy for NGOs and NPOs in both Vietnam and Ireland.

Performance Management

Performance Management for IDEA staff focuses on delivery of the IDEA strategy, targets derived from the Strategy and programme commitments, and contribution to the IDEA team's overall work. All staff have regular Support & Supervision meetings with their line manager as well as regular check-in meetings. This enables a continuous approach to performance management. In addition, all staff complete an annual appraisal process focussing on performance across the year.

Staff Remuneration

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

- The need to set salaries at the appropriate level to attract and retain people with the appropriate experience and competencies
- The scarcity of money as a resource
- With reference to comparable rates in the sector
- The need for flexibility to be retained in terms of rewarding performance.
- IDEA does not align itself to formal standard/ benchmark for salaries and seeks to maintain a balance between the four factors listed above.

Financial results

The financial results are set out in the Statement of Financial Activities on page 44. IDEA reports in line with FRS 102 and the Charities SORP.

IDEA reported income of €617,773 from various donors in 2023. This compares to €481,399 in the prior year, an increase of 28.33%. This was due to the increase of the Irish Aid Grant and Membership fee band. IDEA is mindful of the reliance on Irish Aid as a primary donor and actively seeks other funding that aligns with its work, as detailed below in the Sustainability of Funding section. IDEA also focuses on maintaining or growing, if possible, other sources of income through the membership fees, and income generated from conferences and sale of resources.

Expenditure was €590,768 in 2023, a 27.77% increase on 2022. The increased spend was concentrated in our work to incorporate development of the IDEA Strategy 2024–2029. In addition, an increase in capacity development as the Irish Aid programme expanded reflects the increase in funding.

Overall, the net results for the year is a surplus of €27,005 for 2023 which was considered unrestricted and therefore increases our unrestricted reserves to €144,555, which moves IDEA closer to the ideal level of reserves required under the Reserves Policy (See below) based on the anticipated budget for 2024.

A summary of the movement in funds is as follows:

	2023 UNR€	2023 RESE	2022 UNR€	2022 RESE
Net movement in funds for the financial year	27,005	Nil	19,039	Nil
Reserve Balances carried forward at 31 December 2022	144,555	Nil	117,550	Nil

IDEA ended the year with an unrestricted balance of €144,555, an increase of 22.97% on the previous year. Due to the variable nature of income, as grants are won and completed, and percentage of co-funding required for new grants varies, the level of required reserves increases and decreases over time. IDEA works hard to reach and maintain an appropriate level of reserves as detailed in the Reserve Policy Section.

IDEA's primary funder is Irish Aid, whose generous support allows IDEA to continue to do its core work within the Global Citizenship Education sector. Irish Aid's endorsement of our objectives can be seen in the growth in the grant received totalling €548,000 in the calendar year 2023, representing an increase of 10% from 2022. This funding allows IDEA to achieve many of the successes outlined in the Achievement & Performance section above, including our annual conference, Code of Good Practice, partnership development and communications within and outside the sector.

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

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 €590,768, comprising €586,267 of restricted expenditure and supported by €4,501 of unrestricted expenditure.

Sustainability of Funding

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

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

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

Reserve Policy and Position

IDEA maintains a reserves policy. The policy was adopted by the National Council in 2022 with an annual review. Given the risk appetite in IDEA it is considered prudent to hold reserves at a level equivalent to three months expenditure based on the budgeted future annual expenditure as planned for in the annual budget. As such this figure will change from year to year. However, this basis is considered to be an adequate level of funds that could be used to finance ongoing work of IDEA

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

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

IDEA aspires to maintaining reserves i.e. (the unrestricted funds not committed or invested in tangible fixed assets held by IDEA) at a level equivalent to 3 months budgeted recurring expenditure.

At the end of the financial year 2023, IDEA has unrestricted reserves of €144, 555, which equate to 3 months budgeted recurring expenditure in 2024.

The Governance and Audit sub-committee will as part of its meeting schedule review the reserves level and report to the National Council on whether the target for unrestricted funds is being met.

Significant Events During the Financial Period

The war in Ukraine is still ongoing. Although there is no direct impact, this war has had an indirect impact on the company through increased inflationary pressure and a possible slow down to the post-pandemic recovery globally.

Post Statement of Financial Position Events

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

Auditors

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

Taxation Status

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

Investment Policy

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

Compliance with Sector- Wide Legislation Standards

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

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

Political Donations

There were no political donations in 2023 and as a result no disclosures are required under the Electoral Act, 1997.

Research and Development

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

Branches outside the State

The company has no branches operating outside of Ireland during the current or preceding financial year.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

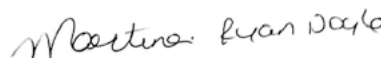
Accounting Records

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.

Approved by the Board of Trustees on 07.06.24 and signed on its behalf by:



Cara Ryan (Vice Chair)
Director



Martina Ryan-Doyle (Treasurer)
Director

IDEA members pictured at the IDEA Code network meeting, November 2023, Dublin.



2.

Trustees' Responsibility Statement

The trustees, who are also directors of Irish Development Education Association (IDEA) C.L.G. for the purposes of company law, are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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 charity as at the financial year end date and of the net income or expenditure of the charity 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
- make judgements and accounting estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

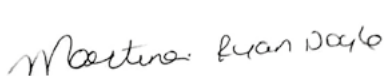
In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware
- 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 charity's auditor is aware of that information.

Approved by the Board of Trustees on 07.06.24 and signed on its behalf by:



Cara Ryan (*Vice Chair*)
Director



Martina Ryan-Doyle (*Treasurer*)
Director

3.

Audited Financial Statements

2023

Annual Report and Audited Financial Statements

3.1 Independent Auditor's Report

Opinion

We have audited the charity financial statements of Irish Development Education Association (IDEA) C.L.G. ('the Charity') for the financial year ended 31 December 2023 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 Charity as at 31 December 2023 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'
- 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 further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the 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 charity'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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Trustees' Annual Report is consistent with the financial statements
- in our opinion, the Trustees' Annual Report has been prepared in accordance with the Companies Act 2014
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records

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.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity 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 charity. 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 10, 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have 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 the 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

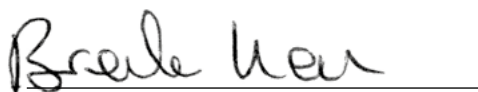
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 charity'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 charity'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 charity 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 charity'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 charity'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 responsibility to anyone other than the charity and the charity'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 2023

		2023			2022		
		€			€		
Notes		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
Incoming resources							
	8.1	25,938	586,267	612,205	26,243	451,991	478,234
	8.2	5,568	–	5,568	3,165	–	3,165
		<u>31,506</u>	<u>586,267</u>	<u>617,773</u>	<u>29,408</u>	<u>451,991</u>	<u>481,399</u>
Resources expended							
	9.1	4,501	586,267	590,768	9,972	451,991	461,963
	9.2	–	–	–	397	–	397
		<u>4,501</u>	<u>586,267</u>	<u>590,768</u>	<u>10,369</u>	<u>451,991</u>	<u>462,360</u>
Net incoming/outgoing resources before transfers							
		27,005	–	27,005	19,039	–	19,039
		<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
		<u>27,005</u>	<u>–</u>	<u>27,005</u>	<u>19,039</u>	<u>–</u>	<u>19,039</u>
Net movement in funds for the financial year							
Reconciliation of funds							
	18	117,550	–	117,550	98,511	–	98,511
		<u>144,555</u>	<u>–</u>	<u>144,555</u>	<u>117,550</u>	<u>–</u>	<u>117,550</u>

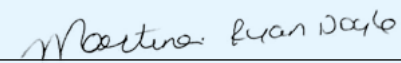
The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Approved by the Board of Trustees on 07.06.24 and signed on its behalf by:



 Cara Ryan (Vice-Chair)
 Director



 Martina Ryan-Doyle (Treasurer)
 Director

3.3 Balance Sheet

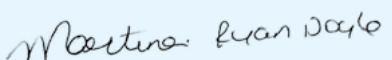
For the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Current Assets			
Debtors	14	2,166	2,211
Cash at bank and in hand	15	200,598	211,265
		<u>202,764</u>	<u>213,476</u>
Creditors: Amounts falling due within one year	16	<u>(58,209)</u>	<u>(95,926)</u>
Net current assets		<u>144,555</u>	<u>117,550</u>
Total assets less current liabilities		<u>144,555</u>	<u>117,550</u>
Funds			
General fund (unrestricted)		<u>144,555</u>	<u>117,550</u>
Total funds	18	<u>144,555</u>	<u>117,550</u>

Approved by the Board of Trustees on 07.06.24 and signed on its behalf by:



Cara Ryan (*Vice-Chair*)
Director



Martina Ryan-Doyle (*Treasurer*)
Director

3.4 Statement of Cash Flows

For the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		<u>27,005</u>	19,039
Movements in working capital		<u>27,005</u>	19,039
Movement in debtors		45	(45)
Movement in creditors		<u>(37,717)</u>	72,894
Cash (used in)/generated from operations		<u>(10,667)</u>	91,888
 Net (decrease)/increase in cash and cash equivalents		 (10,667)	91,888
Cash and cash equivalents at the beginning of the year		<u>211,265</u>	119,377
Cash and cash equivalents at the end of the year	15	<u>200,598</u>	211,265

3.5 Notes to the Financial Statements

For the financial year ended 31 December 2023

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 2023 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'.

Income

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

Income from charitable activities

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

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

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

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

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

Expenditure

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*

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. 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. IRISH AID GRANT

During 2023, Irish Aid approved a grant of €548,000 under the Global Citizenship Education Strategic Partnership for the 12 months ended 31st December 2023. As at the reporting date, €17,967 of the grant income received has been deferred.

5. TROCAIRE GRANT

During 2023, Trocaire approved a grant of €4,500 under the Connecting for Impact Strategic Partnership.

6. CONCERN GRANT

During the prior year 31st December 2022, Concern approved a grant of €15,000 under the Development Education Grants Scheme for the 12 months ended 31st December 2022. The full amount of €15,000 was deferred in the prior year. At the reporting date, the full amount of €15,000 has been deferred.

7. ANALYSIS OF INCOME

	2023	2022
	€	€
Restricted		
Irish Aid	586,267	448,602
	<u>586,267</u>	<u>448,602</u>
Unrestricted		
Other IDEA Income	496	-
Trocaire	4,500	4,500
Membership	20,942	13,333
Conferences, Training and Events	5,568	3,165
EU Grant	-	8,410
GENE	-	360
SLOGA	-	551
Coalition 2030	-	2,478
	<u>31,506</u>	<u>32,797</u>

8. INCOME

8.1 Donations and Legacies

		Restricted Funds	2023	2022
	€	€	€	€
Membership	20,942	-	20,942	13,333
Grants	4,996	586,267	591,263	464,901
	<u>25,938</u>	<u>586,267</u>	<u>612,205</u>	<u>478,234</u>

8.2 Other Income

Event Income	5,568	-	5,568	3,165
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9. EXPENDITURE

9.1 Charitable Activities

	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Engagement within the sector – Restricted	97,673	-	11,498	109,171	85,248
Engagement within the sector – Unrestricted	2,501	-	-	2,501	3,787
Engagement beyond the DE sector – Restricted	160,698	-	-	160,698	110,292
Engagement beyond the DE sector – Unrestricted	-	-	-	-	2,729
Travel – Restricted	-	-	-	-	5,205
Travel – Unrestricted	-	-	-	-	426
Overheads – Restricted	33,965	-	12,717	46,682	39,662
Overheads – Unrestricted	-	-	-	-	960
Capacity Development – Restricted	254,215	-	7,738	261,953	199,264
Capacity Development – Unrestricted	2,000	-	-	2,000	2,070
Programme Quality Costs – Restricted	7,763	-	-	7,763	12,320
Programme Quality Costs – Unrestricted	-	-	-	-	-
	<u>558,815</u>	<u>-</u>	<u>31,953</u>	<u>590,768</u>	<u>461,963</u>

9.2 Other Expenditure

	Direct Costs €	Other Costs €	Support Costs €	2023 €	2022 €
Non charitable expenditure	-	-	-	-	397

9.3 Support Costs

	Charitable Activities €	2023 €	2022 €
Governance – Audit Costs	6,310	6,310	6,402
Governance – Bank Charges	525	525	461
Support – IT Support	4,686	4,686	4,424
Governance – Salaries	11,496	11,496	11,326
Support – Salaries	7,740	7,740	7,694
Support – Payroll Costs	1,196	1,196	597
	<u>31,953</u>	<u>31,953</u>	<u>30,904</u>

10. ANALYSIS OF SUPPORT COSTS

	2023 €	2022 €
Governance – Audit Costs	6,310	6,402
Governance – Bank Charges	525	461
Support – IT Support	4,686	4,424
Governance – Salaries	11,496	11,326
Support – Salaries	7,740	7,694
Support – Payroll Costs	1,196	597
	<u>31,953</u>	<u>30,904</u>

11. NET INCOMING RESOURCES

Net incoming resources are stated after charging/(crediting):

	2023 €	2022 €
Operating lease rentals – land and buildings	15,455	15,360
Auditors remuneration – audit services	<u>6,310</u>	<u>6,402</u>

12. EMPLOYEES AND REMUNERATION**Number of employees**

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

	2023 Number	2022 Number
Management	1	1
Administrator	1	1
Programme Officer	5	5
	<u>7</u>	<u>7</u>

	2023 €	2022 €
The staff costs comprise:		
Wages and salaries	300,212	254,479
Social security costs	32,799	28,048
Pension costs	14,692	13,710
	<u>347,703</u>	<u>296,237</u>

13. One employee had emoluments, excluding employers pension contributions, greater than €70,000 for the period ended 31st December 2023. The total remuneration package of the CEO included salary of €76,867 plus 6.5% pension contribution.

Except for the above employee, there were no employees with emoluments in excess of €60,000.

14. DEBTORS

	2023 €	2022 €
Other debtors	2,166	2,211
	<u>2,166</u>	<u>2,211</u>

15. CASH AND CASH EQUIVALENTS

	2023 €	2022 €
Cash and bank balances	<u>200,598</u>	<u>211,265</u>

16. CREDITORS**Amounts falling due within one year**

	2023 €	2022 €
Taxation and social security costs	6,463	9,882
Other creditors	2,499	649
Accruals	16,280	14,161
Deferred Income	32,967	71,234
	<u>58,209</u>	<u>95,926</u>

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

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

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

17. RESERVES

	2023 €	2022 €
At the beginning of the year	117,550	98,511
Surplus for the financial year	27,005	19,039
At the end of the year	144,555	117,550

18. FUNDS**18.1 Reconciliation of Movement in Funds**

	Unrestricted Funds €	Total Funds €
At 1 January 2022	98,511	98,511
Movement during the financial year	19,039	19,039
At 31 December 2022	117,550	117,550
Movement during the financial year	27,005	27,005
At 31 December 2023	144,555	144,555

18.2 Analysis of Movements on Funds

	Balance 1 JAN 2023 €	Income €	Expend- iture €	Transfers Between Funds €	Balance 31 DEC 2023 €
Restricted funds					
Irish Aid	-	586,267	586,267	-	-
Unrestricted funds	117,550	31,506	4,501	-	144,555
Total funds	117,550	617,773	590,768	-	144,555

18.3 Analysis of Net Assets by Fund

	Current Assets €	Current Liabilities €	Total €
Restricted funds	49,361	(49,361)	-
Unrestricted general funds	153,403	(8,848)	144,555
	202,764	(58,209)	144,555

19. STATUS

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

The liability of the members is limited.

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

20. OPERATING LEASE COMMITMENTS

At 31 December 2023 the company had annual commitments under non-cancellable operating leases as follows:

	2023 €	2022 €
Within one year	15,600	15,600
Between one and two years	-	15,600

21. Related Party Transactions

No director 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.

22. Post-Balance Sheet Events

Significant Events During the Financial Period

The war in Ukraine is still ongoing. Although there is no direct impact, this war has had an indirect impact on the company through increased inflationary pressure and a possible slow down to the post-pandemic recovery globally.

Post Statement of Financial Position Events

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

23. Approval of Financial Statements

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

07.06.24

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