

PLAN INTERNATIONAL UK

England & Wales · Charity number 276035

Details

Other names FOSTER PARENTS PLAN U K, PLAN UK

Status Registered

Legal form Charitable company

Company number [01364201](#)

Registered 1978-08-12

Register [View on the Charity Commission register](#)

Contact

Address Plan International UK
Discovery House
28-42 Banner Street
London
EC1Y 8QE

Phone 03007779777

Email supporterquestions@plan-uk.org

Website www.plan-uk.org

Activities

Objects: TO PREVENT AND/OR RELIEVE POVERTY, TO ADVANCE EDUCATION AND TO ADVANCE HEALTH IN EACH CASE FOR THE PUBLIC BENEFIT PARTICULARLY BY, BUT NOT LIMITED TO, PROVIDING SOCIAL AND DEVELOPMENT SERVICES TO ADVANCE THESE OBJECTS AND/OR FINANCIAL AND MATERIAL ASSISTANCE FOR THE BENEFIT OF CHILDREN, THEIR FAMILIES AND COMMUNITIES IN CHARITABLE NEED.

Activities: Plan International UK is a global children's charity. We strive to advance children's rights and equality for girls all over the world. We work to give every child the same chance in life by giving children and their communities access to education, healthcare, clean water and more. And if disaster strikes we are there to protect children to keep them learning and help them recover.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Defined Groups

Geography

- Bangladesh
- Benin
- Bolivia
- Brazil
- Burkina Faso
- Burma
- Cambodia
- Cameroon
- Central African Republic
- China
- Colombia
- Dominican Republic
- East Timor
- Ecuador
- Egypt
- El Salvador
- Ethiopia
- Ghana
- Guatemala
- Guinea
- Guinea-bissau
- Haiti
- Honduras
- India
- Indonesia
- Jordan
- Kenya
- Laos
- Liberia
- Malawi
- Mali
- Mozambique
- Nepal
- Nicaragua

- Niger
- Nigeria
- Pakistan
- Paraguay
- Peru
- Philippines
- Rwanda
- Senegal
- Sierra Leone
- South Sudan
- Sri Lanka
- Sudan
- Syria
- Tanzania
- Thailand
- Togo
- Uganda
- Vietnam
- Zambia
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£61,680,000	£61,635,000	£17,062,000	244
2024-06-30	£66,853,000	£67,586,000	£17,017,000	279
2023-06-30	£74,603,000	£75,420,000	£17,750,000	277
2022-06-30	£72,581,000	£70,627,000	£18,568,000	261
2021-06-30	£69,771,000	£74,856,000	£16,614,000	265

Trustees

Name	Role	Appointed
Baroness Elizabeth Grace Sugg	Chair	2025-05-22
Beverley Tew		2019-09-24
Cathy Ann Riley		2024-04-16
Dr Nanna Chidi-Emmanuel		2024-07-16
Emily Kate Middleton		2019-09-24
Hope Nyokabi Mbuthi		2026-05-28
JOHN WILLIAM GOOD		2025-06-30
John Andrew Kerr		2019-10-08
John Plastow		2025-06-30
Marie-France van Heel		2023-03-21
Meredith Niles		2017-03-09
Michael Andrew Coultas Wade		2025-06-30
Michael Connelly Anderson		2024-07-16
Minal Shah		2023-03-21
Sarah Ansah		2023-03-21

PLAN INTERNATIONAL UK

England & Wales - Charity number 276035

Accounts



For children and
equality for girls

PLAN INTERNATIONAL UK TRUSTEES' ANNUAL REPORT 2025



CONTENTS

Contents	2
About Plan International	3
Rising to the challenge of a changing world	4
Welcome from our CEO and Chair	5
A message from our Youth Advisory Panel	8
Our impact	9
Strategic review	11
Our strategy	12
Delivering impact for children and girls	13
Strategic shifts	21
Making change possible	25
Our supporters	27
Social Development Direct	29
Statutory review	31
Financial review	32
Managing risk	35
Our people	37
Our organisation	38
Legal and administrative information	45
Accounts	47
Independent auditor's report	48
Primary statements	51
Notes forming part of the financial statements	54
Thank you	75

The information included on pages 11–28 constitutes Plan International UK's Strategic Report for the year to 30 June 2025.

ABOUT PLAN INTERNATIONAL

Plan International is an independent development and humanitarian organisation that advances children’s rights and equality for girls. We strive for an equal world where every child can reach their full potential, and every girl can choose their own future.

For more than 85 years, we’ve been building powerful partnerships to protect children’s rights and fight inequality. To create lasting change, we work together with children and young people, local communities, partners and supporters.

Plan International works across more than 80 countries to build a future where every child is safe and receives an education. A world where all girls are free from violence, in control of their own body, know their rights and have their voices heard. And if disaster strikes, we’re there too. We work to protect children, keep them learning and help their communities to recover, rebuild and develop their resilience.

Plan International UK is part of the Plan International global family and leads the work of the charity in the UK. This includes raising crucial funds for our work internationally; advocacy and campaigning with young people; and tackling the barriers girls face in the UK.

We work closely in partnership with Plan International to support the effective design and implementation of the programmes we fund overseas.

The projects highlighted in this report have all received financial support from Plan International UK – many will also receive funding from other Plan International members and other partners. The reach and impact included in this report reflect the whole project.

Plan International UK is an independent development and humanitarian children’s charity, with no religious, political or government affiliation.

The Trustees’ Annual Report 2025 covers the period 1 July 2024–30 June 2025.



RISING TO THE CHALLENGE OF A CHANGING WORLD

Plan International is an organisation with a big ambition. To see all girls standing strong creating global change. But changes in the external world over the last twelve months have put pressure on that goal, while simultaneously underscoring how needed our work is.

From the push back on gender equality by a loud and increasingly well funded anti-rights

movement to the impacts of climate change on children and their communities. From the rise of complex and protracted crises in places like Gaza and Sudan where children are heavily impacted, to the devastating cuts to aid budgets by many donors, including in the UK.

The Plan International family is working collaboratively to overcome these challenges in order to maximise the impact we can have for children and girls. At Plan International UK, our 2024-2027 strategy puts us in a good position to navigate what lies ahead. But we don't underestimate the task at hand. What grounds us is our unwavering commitment to promoting children's rights and equality for girls. And we're so grateful to have you with us.



WELCOME FROM OUR CEO

Since our last report, the scale and depth of our impact have continued to inspire. From delivering bold new programmes to responding to global humanitarian crises, our work has reached far and wide – transforming lives, shifting narratives, and driving meaningful change. Every achievement reflects the power of collective action and our belief in a more equal world for children and girls.

We launched the State of Girls' Rights in the UK report, capturing the voices of 3,000 girls and young women across the UK. Their insights and involvement sparked vital national conversations and helped us engage parliamentarians and key stakeholders with clear recommendations to improve girls' rights.

I visited Liberia with two of our trustees to witness the work of the Liberia Women's Empowerment Programme (LWEP). This ambitious new programme challenges harmful discrimination that limits the potential of girls and women, and aims to support 267,000 women across 750 communities to build financial independence.

Social Development Direct (SDDirect - our consultancy company) has continued to empower women, girls and excluded groups through 62 projects in 50 countries. SDDirect also celebrated the renewal of the Safeguarding Resource and Support Hub for another five years – an important milestone in strengthening safeguarding across the sector.

Our Young Health Programme (YHP) has flourished, empowering young people with the knowledge and confidence to take charge of their mental health and wellbeing. Over the past five years, YHP UK has directly supported 5,600 young people and reached over 1.5 million with vital information. The end of the YHP UK programme marks our strategic decision to

phase out the delivery of programmes with and for girls in the UK. We celebrate the huge achievements of our UK Programmes unit, and we will continue to be an active and passionate voice for girls and their rights in the UK.

Globally, the aid landscape has become increasingly complex and constrained. Dramatic funding cuts triggered by the new US administration have reduced already limited resources amid rising global needs. Alongside this, we have seen a continued rollback of rights for girls and young women, and a tightening of civic space, with growing restrictions on organisations, activists, and young people. In this context of shrinking support and narrowing freedoms, our mission has never been more urgent or more essential. To sustain our impact, this year we made the difficult decision to reduce our cost base, parting ways with valued colleagues. This was necessary to ensure financial sustainability and continue reaching communities in need, and although the years ahead may be tough, we are well placed to navigate it.

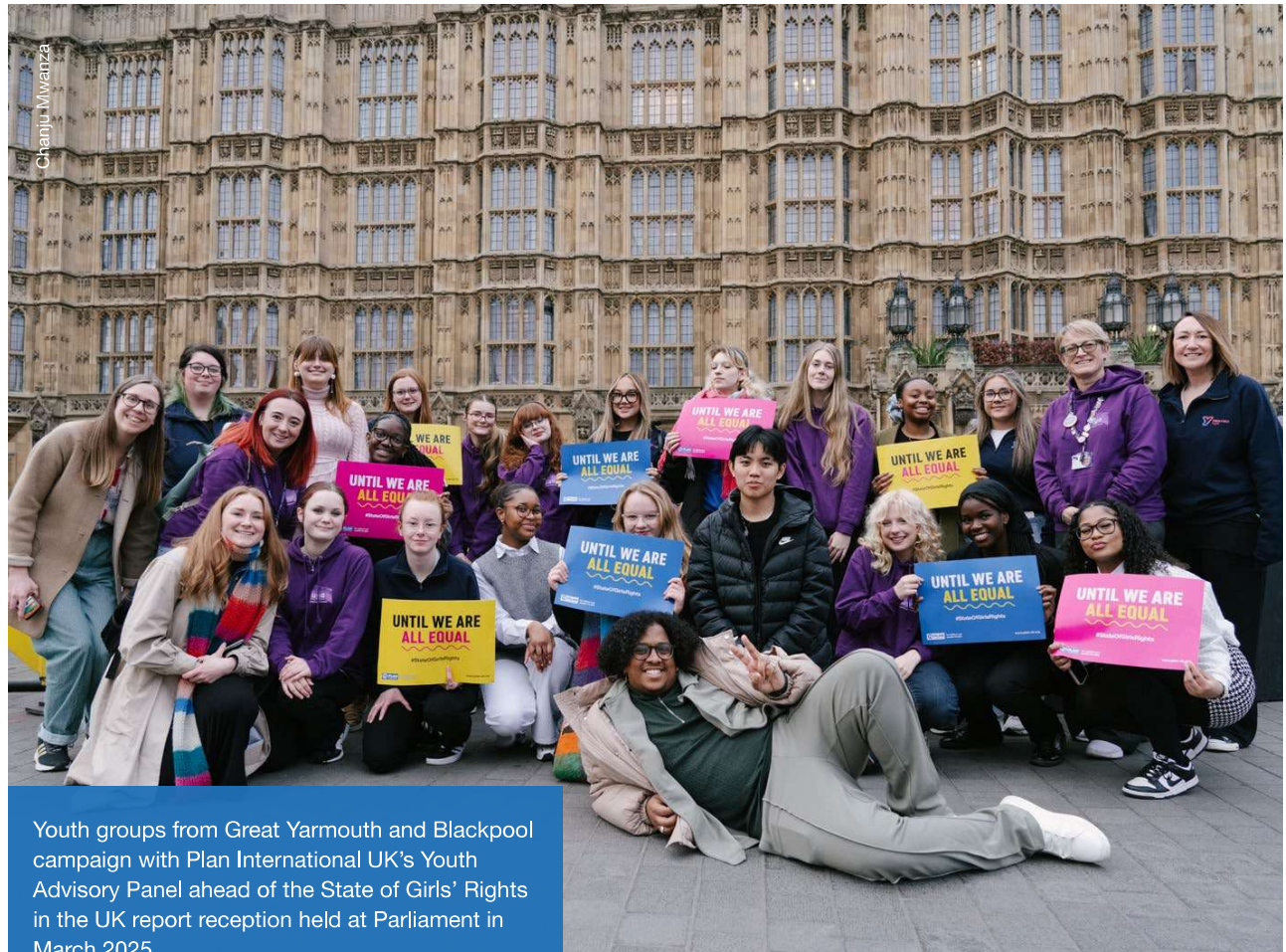
Humanitarian crises in Gaza, Sudan, Ukraine, and other underreported emergencies have intensified, creating unimaginable devastation – especially for children. In the face of such suffering, our response has been swift and determined. We launched two urgent appeals with the Disasters Emergency Committee (DEC), mobilising support and resources to reach those most in need. The Middle East Humanitarian Crisis appeal has enabled the delivery of food, essential supplies, and psychosocial support to families enduring profound loss and displacement. Our second appeal, for the Myanmar Earthquake, saw us act within hours - becoming the first humanitarian organisation to share what we were seeing with the UK media. This helped raise vital awareness and funds to ensure life-saving assistance reached communities without delay. We remain deeply committed to raising further funds, advocating for urgent action, and working with local partners to bring hope, relief, and dignity to those still facing desperate circumstances.

This year also brought changes to our Board of Trustees as we were delighted to welcome Baroness Liz Sugg as our new Chair in May 2025. A member of the House of Lords and lifelong advocate for women and girls, Liz brings extensive experience in government and international development. Her appointment follows the conclusion of Sir Ian Diamond's two terms as Chair, and we thank him for his dedicated service.



Rose Caldwell
Chief Executive

Together, with our colleagues, sponsors, supporters, and partners, we are united by a shared purpose. We often describe ourselves as determined optimists, and that mantra will guide us through the challenges ahead. We will be bold, we will be defiant, and we will not falter. Thank you for standing in solidarity with us, and with children and girls confronting hardship and injustice. We are more determined than ever to drive lasting change for their futures.



Chani Mwanza

Youth groups from Great Yarmouth and Blackpool campaign with Plan International UK's Youth Advisory Panel ahead of the State of Girls' Rights in the UK report reception held at Parliament in March 2025.

WELCOME FROM OUR CHAIR

I'm proud to take up the role of Chair of the Plan International UK Board of Trustees. At a time when girls' rights are under threat globally, Plan International's work has never been more urgent. I have long admired the organisation's bold advocacy, its laser focus on gender equality, and the calibre of its people. The organisation delivers real, lasting change, and I'm delighted to join the team, with their mission aligning so closely with my own values and priorities.

My background in international development and girls' education has given me a clear understanding of the policy landscape and how to influence decision makers. As Minister for Sustainable Development and the UK's Special Envoy for Girls' Education, I worked to put girls at the heart of the conversation in global development. When the UK cut its aid budget from 0.7% to 0.5% in 2020, I resigned as a Minister because I could not support that decision. Seeing it reduced further to 0.3% this year is gravely concerning. The consequences will be felt worldwide, and the importance of Plan International's work has never been more vital. I intend to use my platform, in Parliament and beyond, to amplify Plan International's voice and ensure it continues to be a leading force in shaping a more equitable future.

With our dedicated board of trustees, and exceptional colleagues in the UK and across the global family, Plan International is well-positioned to respond to what is undoubtedly an incredibly challenging time for the sector. We are scaling up our ability to respond quickly to humanitarian crisis, focusing on securing income through public fundraising and institutional partnerships, and embracing a more locally-led, globally-connected approach through our strategic goals. We will stay focused on what we can control and deliver impact where it matters most.

Looking ahead, what gives me hope is the strength of our allies and the clarity of our mission. It's important to celebrate success, even in tough times, and this annual report gives some examples of Plan International's excellent work. We must build on that momentum and ensure we remain optimistic and ambitious. There's a quote I often return to – "Don't agonise, organise" – and that's the spirit I intend to bring to this role.



Baroness Liz Sugg,
Chair

A MESSAGE FROM OUR YOUTH ADVISORY PANEL

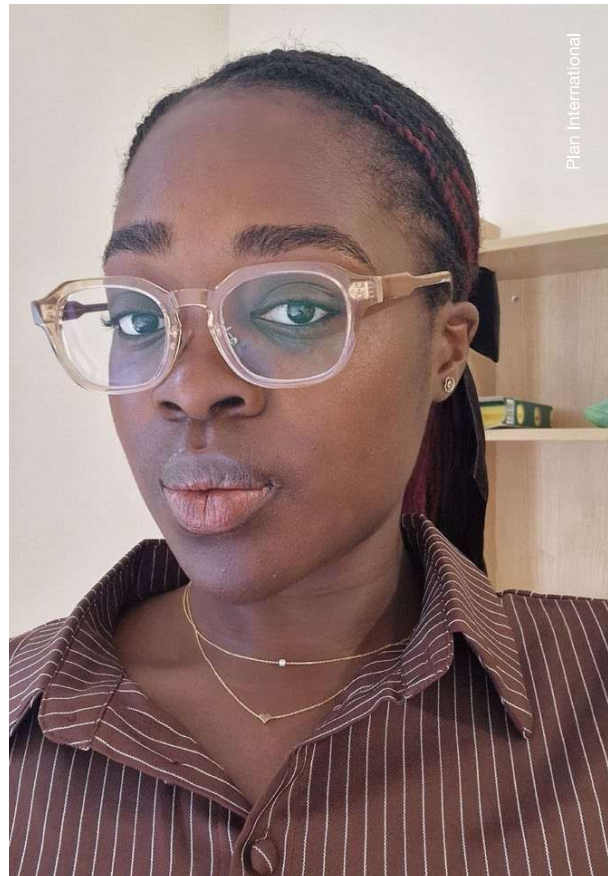
My name is Suzzeth. Being on Plan International UK's Youth Advisory Panel (YAP) has stretched me beyond my comfort zone and helped me grow.

YAP is a group of young people committed to the advocacy of children's rights and gender equality. We work in a team to inform the decision making of Plan International UK to ensure the voices of the youth are taken into account. This is important in making sure the charity carries out their goal properly: to promote the rights of children and girls.

I have a passion for activism work and girls' health, safety and education. The YAP stood out to me as an opportunity to develop myself and my skills, gaining experience in this field.

I believe the focus on youth and specifically female voices in this space is so necessary and this is core to the YAP. Bringing together perspectives across a range of demographics – which I recognise across the panel – provides well-versed responses and allows effective action. It's a platform that enables you to grow and achieve.

A few highlights from my time include working on the 2024 General Election manifesto and an International Women's Day parliamentary event, which provided access to conversations with female MPs. It was inspiring, challenging and eye-opening.



Being able to learn consistently and gain awareness across a variety of areas has been such a reward; from humanitarian responses to policy making and campaigning. It has been a great opportunity to grow in confidence, speaking my mind and interacting with people across the board.

After working with Plan International UK, I am left feeling challenged, thinking about what still needs to be done.

As this cohort continues our second year, I hope to see progress in attitudes towards girls on a national level in the UK, as well as the opportunity to be a part of more campaigning work.

Suzzeth

Plan International UK YAP member

OUR IMPACT



“I want to see fewer girls dropping out of school, and I want to tackle child, early and forced marriage,” says 19-year-old Nyabhan from Ethiopia. Nyabhan is an adolescent advisor with Plan International. She works to empower young people in crisis settings to lead and create change.

WE REACHED NEARLY 6 MILLION CHILDREN, YOUNG PEOPLE AND THEIR COMMUNITIES AROUND THE WORLD, ACROSS 54 PROJECTS IN 45 COUNTRIES



1.18 million
people directly supported
by our programmes, 65% of
whom were girls and women

4.6 million
people indirectly reached
through our work

Thanks to our

54,311 UK SPONSORS
we are supporting nearly
58,000 CHILDREN

74,800 SUPPORTERS
generously donated
to our work

6,345 CAMPAIGNERS
in the UK stood with
us to fight for equality
for girls

STRATEGIC REVIEW



Six-year-old Habiba experienced one of the worst floods in recent history in Bangladesh. Plan International delivered essential supplies such as soap, jerrycans, tarpaulins and torches to families like hers. "We are so grateful for the support. We make good use of it," said Bibi, Habiba's mum.

OUR STRATEGY

Our 2024-2027 organisational strategy has been thoughtfully created to ensure Plan International UK continues to have a lasting impact on the lives of children, with a focus on girls.

Much has been achieved to date. But the needs are growing and ever more urgent. We must be bold to match the challenges we face and realise our ambition: all girls standing strong creating global change.

For many years we have brought people together to protect children's rights and help girls thrive. Our strategy builds on these strong foundations. To create real change for girls. To shift power to those leading change. To support where we're most needed.

Our strategy is structured around three components:

- our **core focus** – delivering impact for children and girls through our programmes and a bold voice for change
- the **strategic shifts** we wish to make
- and the **strategic enablers** which will help us to make change possible.

In all that we do we strive to embody our values and our commitment to anti-racism, diversity and inclusion.

On the next few pages, we look back and spotlight some of the most significant achievements over the last year. We also look forward to what we still aspire to achieve.

CORE FOCUS

Delivering impact for children and girls through programmes and a bold voice for change.

Focus on achieving equality for girls

Ensure our approach is youth-centred

Respond to the growing climate crisis

PRIORITISING STRATEGIC SHIFTS

Shifting power to support locally led, globally connected change

Scaling up our humanitarian impact

Funding our impact

MAKING CHANGE POSSIBLE

Evidence and learning from our impact

Being an effective and responsive organisation

DELIVERING IMPACT FOR CHILDREN AND GIRLS

Our strategy is new but our core focus remains unchanged: we deliver impact for children and girls.

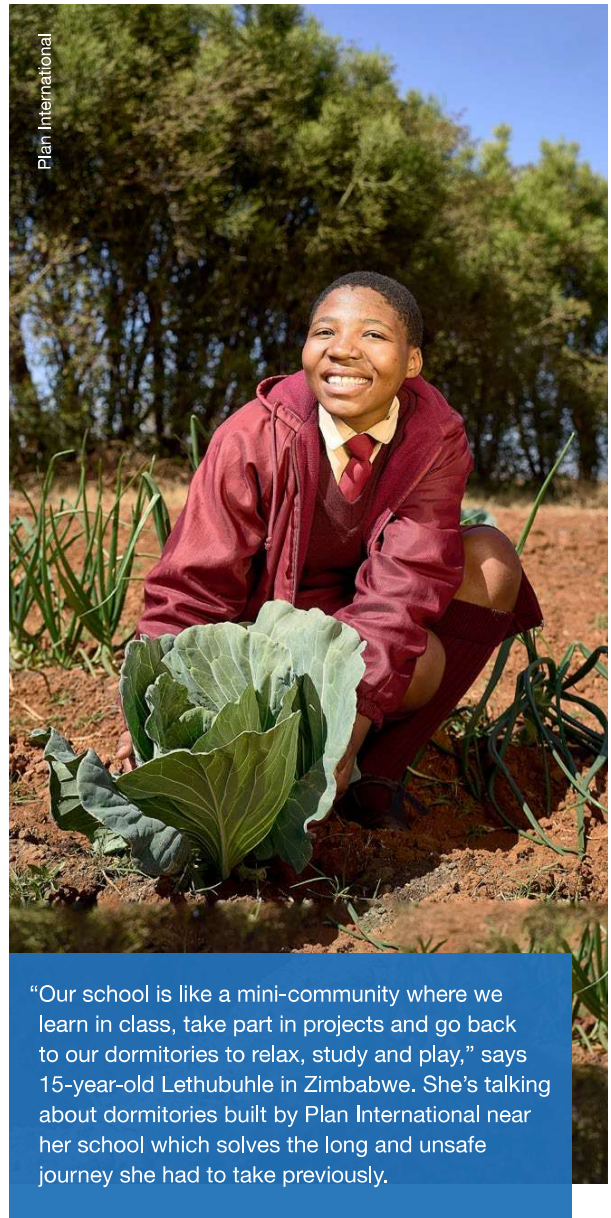
That means delivering programmes around the world that meet both urgent humanitarian needs and long-term change. These are programmes shaped and delivered with local communities and partners. And they include our global child sponsorship programme which strengthens whole communities' ability to provide for children and girls' unique needs.

It also means delivering bold campaigns and influencing work, with girls' voices at the heart, to challenge the systems and structures holding them back.

To ensure this work has lasting impact on the lives of children and young people, we are prioritising three cross-cutting areas in all that we do:

- **Focusing on achieving equality for girls**
By tackling the root causes of gender inequality to make the world a better place to be a girl, we work to create safer and more just communities for everyone.
- **Ensuring our approach is youth-centred**
Placing young people at the heart of what we do means they meaningfully shape what has a direct impact on their lives.
- **Responding to the growing climate crisis**
We address the impact of the climate crisis across our work, speak out for climate justice and help communities strengthen their resilience to it.

You'll see these areas spotlighted across this section of the report.



“Our school is like a mini-community where we learn in class, take part in projects and go back to our dormitories to relax, study and play,” says 15-year-old Lethubhle in Zimbabwe. She’s talking about dormitories built by Plan International near her school which solves the long and unsafe journey she had to take previously.

Impact through programmes

We continued our work combining both humanitarian and long-term development programmes this year to help tackle the biggest challenges facing children and young people – with a particular focus on girls, in all their diversity.

Our programmes prioritise protecting children's rights and keeping girls safe, learning and in control of their bodies. This work is especially important right now as humanitarian needs rise and girls' rights increasingly come under threat.

This year, we continued to support those affected by ongoing humanitarian crises in Gaza, Sudan and Ukraine. We also supported communities affected by the devastating 7.7 magnitude earthquake in Myanmar. Our response to the crises in Gaza and Myanmar were bolstered through collaborative appeals as part of the Disasters Emergency Committee (DEC), helping to mobilise additional funds. In Gaza, humanitarian access has been extremely challenging, but we have worked with local partners to deliver life-saving aid including psychosocial support to nearly 15,000 people. After violence escalated into Lebanon displacing thousands of people, we provided much-needed support including food, water, winter supplies and educational materials so children could continue to learn.

We have also continued to highlight the devastating impacts of the conflict for children in Gaza. We have called on the UK Government to take greater action, including through calling on the UK to urgently support a full and immediate ceasefire, reinstate vital

funding to the UN in Gaza and to end the sale of weapons to the Israeli Government.

In Myanmar, we responded rapidly to the earthquake reaching over 20,000 individuals with emergency food, drinking water, shelter materials and blankets. We also set up 20 child-friendly spaces, giving children a safe place to play and receive psychosocial support.

In Sudan, we delivered food, cash, and hygiene kits to over 56,000 people displaced by conflict. We also strengthened child protection systems and worked to prevent violence against adolescent girls particularly in displacement camps.

We continued to support people affected by the Ukraine conflict, reaching 139,899 people since our response began in 2022. We ensured children were better protected from violence, abuse and exploitation; received the emotional support they needed; and had materials to continue learning.

REMEMBERING FATIMA HASSOUNA

Fatima Hassouna was a talented Palestinian photographer and youth advocate with Plan International. She lived in Gaza and was killed in an airstrike on 16 April 2025 aged just 24. For 18 months, with only her camera, Fatima bravely documented living through the conflict that has destroyed Gaza. She was a beacon of inspiration for all at Plan International.

**“Holding onto
hopes and dreams
is a crucial part
of survival.”**

Fatima, 24, Gaza



Nearly 58,000 children around the world were supported directly by over 54,300 UK sponsors this year. With this generous support, communities around the world have been able to provide what children need to thrive – from the chance to go to school to access to safe

water. All children in sponsored communities where Plan International works benefit from this support, whether or not they have an individual sponsor – such as through essential services like education and healthcare.

Revitalising child sponsorship

Sponsorship lies at the heart of Plan International – it's a key component of how we reach and impact girls and young people. Looking forwards it's important that our model delivers long-term, sustainable change and reflects our anti-

racism and decolonisation principles. Together with the Plan International family, we're working to revitalise our sponsorship programme – keeping the best of what we have and building and expanding on it so that we can appeal to new sponsors in new ways and continue to have impact.



“Now I’m not afraid anymore,” says 11-year-old Merly in Guatemala. As a sponsored child, Merly received the support she needed to start believing in her own capabilities and recognise her value. Merly loves playing football, taking part in community activities and reciting poetry.

SPOTLIGHT:

ACHIEVING EQUALITY FOR GIRLS

“I am optimistic that with time I will be doing big sales”

Mitais, 20, Zimbabwe

“I can make dresses, uniforms, tracksuits, as well as pillows,” says 20-year-old Mitais in Zimbabwe. “Before SAGE, I had nothing to do, no skill or any source of income.”

Supporting Adolescent Girls Education (SAGE TEACH) is Plan International’s flagship programme funded by UK Aid. Now in its second phase, the programme supports girls and young women like Mitais to access education and employment.

“I was taught to read and write which is something I could not do before, as well as mathematical calculations,” explains Mitais.

“On the practical courses I decided to do sewing since I was passionate about it. I am still new in the market but I am optimistic that with time I will be doing big sales.”

Since the programme started in 2018, over 19,000 girls and young women have been supported to complete accelerated learning courses, technical and vocational qualifications, and gender empowerment and life skills training. From hairdressing to solar installation, girls gain the skills, confidence, and opportunities to earn a living and take control of their futures.

The SAGE model combines a youth-centred approach that amplifies girls’ voices, with government partnerships, to create systemic change. The project team, on behalf of the Ministry of Primary and Secondary Education, led a review of non-formal education across Zimbabwe and submitted a new policy to parliament, showing how Plan International’s SAGE approach is shaping national change.



Mitais, 20, learned how to read, write and sew giving her skills to start a business in Zimbabwe.

Other highlights from across our programmatic work globally over the last year include:

- Helping 60,000 out-of-school children – mostly girls – to learn again after conflict and trauma through the Partnership for Learning for All in Nigerian Education (PLANE II) project.
- Equipping young women with the skills and training to gain employment and earn a livelihood across Indonesia, Thailand, Vietnam, Korea and Philippines through the Futuremakers programme funded by Standard Chartered Foundation.
- Improving access to school for children in Tanzania who often miss out due to poverty or living with a disability, through the Shule Bora (Quality School) project.
- Preventing and reducing child labour in Malawi through the European Union funded Joining Forces for Africa (JOFA) initiative.
- Reaching thousands of young people in the UK with period related information and launching our Period Peers handbook designed by and

for young people, through our new Period Peers Programme with Nurofen.

- Empowering young people across Brazil, Kenya, Indonesia, Vietnam, Thailand, Egypt and Colombia to raise awareness about preventing non-communicable diseases, through the Young Health Programme funded by AstraZeneca. In the UK, the Young Health Programme successfully completed after reaching over 1.5 million young people with youth-led mental health support and directly improving the wellbeing, resilience and confidence of over 5,500 young people.

Programmes that ended this year included Eu Sou Capaz (Safe Spaces) which supported nearly 30,000 out-of-school girls in Mozambique with skills training, and reduced school dropout rates. My Health My Rights in Sierra Leone also concluded after increasing young people's understanding of sexual and reproductive health and rights and boosting their confidence to access related services.



“My dad was the one who told me not to accept FGM,” says 16-year-old Fatou in Senegal. In Fatou’s village, the once-prevalent practice of female genital mutilation (FGM) has been replaced by a movement of resistance. It’s led by local men supported by Plan International including Fatou’s father Bamba.

SPOTLIGHT:

RESPONDING TO THE CLIMATE CRISIS

Ethel, 23, is a farmer and mother of two in Malawi who, alongside her husband, relies on agriculture for their livelihood. The impact of climate change has meant their crop production has declined over the years, and they have struggled to eat a balanced diet – making their daughter Lonny unwell and underweight.

Now, Ethel and her family have learnt how to eat more healthily with their limited resources, through training delivered by community care groups as part of the CLIMB project.

“Since I started participating in the cooking sessions and household visits, I have gained knowledge about nutrition and come to appreciate the importance of foods I once thought were unnecessary, like fruits, and I’ve seen how they’ve significantly helped my child fight off diseases.”

Lonny’s health has improved, and she has gained weight: “Now that my daughter isn’t getting sick as often, I can focus on taking care of my household and watch her play happily with her friends. I plan to keep utilizing the expertise of the trained nutrition promoters to ensure my daughter remains healthy and continues to thrive.”

The care groups also encourage Ethel and her community to rear poultry as a more sustainable source of food. This provides families with a reliable, affordable and nutritious protein source, making them more resilient to food shortages caused by climate change.



Presentation of food prepared during a cooking demonstration in Ethel’s community.

“I’m now able to provide my child with food.”

Ethel, 23, Malawi



Ethel, 23, and her daughter Lonny in Malawi.

Plan International

Impact through influencing

We have continued to use our voice to create change for girls in the UK and globally by strengthening relationships with decision-makers, amplifying youth voices in key political spaces, and calling on the UK Government to protect and advance girls' rights.

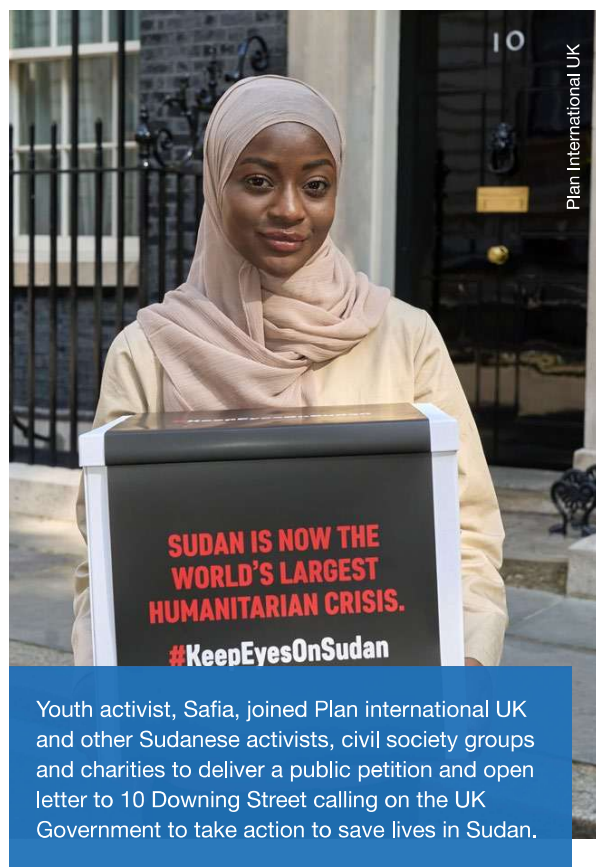
Ahead of the 2024 General Election, we published our manifesto *Girls Can't Wait* demonstrating the action that girls want the new Government to take as they came into power. In July, we launched our flagship *State of Girls' Rights in the UK* report, which secured significant media coverage highlighting challenges facing girls in the UK and calling for action.

We quickly built strong relationships with new MPs and the Minister of State for Development at the Foreign, Commonwealth and Development Office (FCDO) in order to ensure that they prioritise girls rights throughout their work. We supported members of our Youth Advisory Panel (YAP) to meet with them, including hosting a high-level reception at the FCDO, and interviewing the Minister as part of our International Day of the Girl campaign.

During this time, we saw positive commitments to gender equality, both globally and here in the UK, including a flagship commitment to halve violence against women and girls by 2030.

Despite this positive start, the Government announced in February that it would cut the aid budget. This followed cuts by the US Administration and other governments. In response, we joined with other organisations to highlight the risks of this decision for women and girls and ensure they are not disproportionately affected. We supported YAP members to meet their MPs at a Parliamentary lobby day and launched new research with the Gutmacher Institute and MSI on the potential impact of aid cuts. Through this work we have started critical discussions with the Government on how to minimise the risks aid cuts pose to girls; work which will continue throughout the next year.

Globally, movements to reverse hard-won rights on gender equality are growing. We have continued to push the Government to respond boldly to the risks of this rollback on rights. We



supported YAP member Neisha to attend the 58th Commission on Population and Development (CPD) at the UN in New York – a crucial global forum. Neisha co-created and delivered a key statement on behalf of the UK, representing young people's views on accessing their rights, having control over their bodies and their futures. It was an important moment that amplified youth voices and priorities in high-level diplomacy.

We highlighted the impact the Sudan crisis is having on girls and their communities, and demanded action. Working in partnership with Sudanese activists and others, we gathered 13,000 signatures on our public petition and secured 26 celebrity signatories on an open letter urging the UK Government to do more to save lives in Sudan. Our delivery of these to Number 10 Downing Street generated significant media attention. Despite the cuts to the aid budget, the Government has maintained that Sudan remains a priority and have not cut funding, announcing £226.5 million for the Sudan and regional crisis. Whilst welcome, there is much more work to be done to help secure a ceasefire and meet the huge humanitarian needs of this crisis.

SPOTLIGHT: YOUTH-CENTRED APPROACH

Our State of Girls' Rights in the UK report launched in July 2024 and was one of our biggest exercises to date in listening to girls' voices. Engaging with over 3,000 girls and young women aged 12 to 21 through polling and creative workshops, it gave an in-depth understanding of issues they face.

Our research showed that girls don't feel safe, in public or online, and face relentless pressure to look and act a certain way. They feel unprepared by their education, worried for future job prospects and scared by a rising culture of misogyny.

- 47% of girls and young women said expectations about how they should act, and what they should be, hold them back in life.
- 52% of girls and young women said they are anxious about their future.
- 93% of girls and young women do not feel "completely safe" in public places.

The research received widespread coverage in media and was raised in Parliament by the MP for Blackpool South, one of the UK places in the report identified as toughest for girls.

We hosted a parliamentary launch event co-created with youth groups and our Youth Advisory Panel (YAP), attended by the Minister for Violence against Women and Girls, 18 other MPs and over 110 others – more than a third of them young people. Many MPs were new to engaging with our work.

This helped us build crucial new relationships to keep up pressure on the Government to deliver for girls' rights, demonstrate the action that girls want, and restore girls' trust in politicians.

"I loved how we were able to express our feelings and struggles of growing up as a girl in the UK, I felt very heard"

Melany, 16, Great Yarmouth



Eda, 16, Giovana, 17, Melany, 16, and Riana, 16, from Great Yarmouth, campaign outside Parliament before attending the State of Girls' Rights report launch event, which they helped to co-create. Great Yarmouth was one of the UK places in the report identified as toughest for girls to live.

Plan International UK



Alesia, 9, fled to Poland from the war in Ukraine with mum Nataliia. Life was tough for the whole family but especially Alesia who has special needs. Through Plan International, she's been able to access speech therapy, play sessions and a place at a special school.

STRATEGIC SHIFTS

Alongside our core focus, our strategy includes progress against three areas where we want to deliver a greater change in what we do and how we work. Doing so will help ensure we continue to deliver as much as possible for girls and their communities.

These three strategic shifts include:

- Shifting power to support locally led, globally connected change
- Scaling up our humanitarian impact
- Funding our impact

To best deliver in these areas, we are developing cross-organisational **Strategy Action Plans**. These set clear deliverables, timelines and metrics for how we make these shifts. We are taking an agile approach, ensuring we regularly review and adjust in order to achieve the most progress possible. Strategic Action Plans have already been developed for 'Funding our impact' and 'Scaling up our humanitarian impact', and the work done this year in those areas reflects those plans.

Shifting power to support locally led, globally connected change

How Plan International UK supports communities must change in response to both a commitment to decolonise aid, and to deliver lasting impact in a changing world.

Over the course of our three-year strategy, that means steps to shift resources and decision making to communities and partners that enable and champion locally-led action.

At the same time, we know the challenges facing girls and young people are complex and globally interconnected. So while locally-led approaches are essential, so too is global collaboration. We call this approach locally led, globally connected.

Here are of the steps we've taken so far:

- Worked with the Plan International family to develop a roadmap for change to a more locally led, globally connected approach.
- Continued work on our Building Equitable Partnerships initiative in collaboration with Social Development Direct (SDDirect - our consultancy). This aims to help us, and others in the sector, collaborate more fairly and inclusively, ultimately leading to stronger development outcomes.

- Presented our work on equitable partnerships in relation to Pledge for Change at the Conference on Humanitarian Leadership in Doha. Our activities this year also set a baseline to measure progress on our commitments to Pledge for Change by 2030.
- Helped shape the UK Foreign, Commonwealth and Development Office (FCDO)'s thinking on localisation, particularly within global humanitarian settings.
- Modelled the Pledge for Change principles in our own advocacy - for example, by centring Sudanese diaspora voices in a high-profile letter to the Prime Minister.
- Piloted the 'Reverse Call for Proposals' in Zambia in partnership with the Zambian Governance Foundation. This involved a local community deciding which programmes and outcomes they needed, and us responding with proposals. This reversed the traditional donor-led approach with the community in the lead and in a position of power. Our proposal was accepted by the community, and we are partnering with them to deliver their programme of change.

Looking forward, we will continue to build on these partnerships and initiatives, prioritising engagement with civil society allies, including the Plan International family, other INGOs and members of the Pledge for Change community. We will also continue to provide technical advice and support on the frameworks and tools developed to meet our goals.

Our ambition is to strengthen the capacity of the countries and communities we strive to support, ensuring aid works more effectively

for those it is intended to help and reflects the challenges of a changing world.

About Pledge for Change

The Pledge for Change is a series of mutual commitments to re-imagine the role of international non-governmental organisations (INGOs) in the global humanitarian aid and development system. As a signatory, Plan International works with national and local organisations worldwide to shift power to the global south to build a stronger aid ecosystem based on solidarity, humility, self-determination and equality, and build a fairer future for all.

Scaling up humanitarian impact

We already reach millions of children affected by humanitarian crises. But needs are rising as conflict, climate change, and economic instability fuel hunger, displacement and insecurity. Girls in crisis face particular challenges and are especially vulnerable to violence and exploitation.

We have worked with the Plan International family to scale up our ability to respond quickly and efficiently where we're needed most. Our ambition is to become the world's leading international NGO for girls in humanitarian crises.

This means becoming even faster. Faster to reach out to our supporters to share news and updates on crises. Faster to draw public attention to the impacts of crises on children and girls. And faster to raise more vital funds to reach children and their communities quickly.



"Before the war, our life in Sudan was very good. Now we live in a refugee camp," says 12-year-old Monira. While she longs to be back at school, a mobile child protection unit set up by Plan International offers her a temporary place to play and learn with other girls.

The devastating earthquake in Myanmar tested the steps we had taken to act fast: on the ground by reaching those impacted; in the media by rapidly providing interviews to highlight the devastation and humanitarian needs; with our supporters, rapidly requesting urgent support; and with the Disaster Emergency Committee (DEC), activating to launch an appeal. This enabled us to raise significant funds and reach hundreds of households with drinking water and hygiene kits in the immediate aftermath of the disaster. This appeal raised £234,000 and over £26.4 million was raised through the coordinated DEC appeal.

We also took steps this year to share more timely updates with supporters about the frequently changing situation in Gaza and the surrounding region, especially through our social media channels. We saw good engagement rates with content and support for our Middle East Humanitarian appeal raised £219,000 and over £46.6 million was raised through the coordinated DEC appeal.

Drawing attention and increasing funds for crises that have a lower public profile in the UK, such as the devastating conflict in Sudan, remains a challenge. However, by increasing our focus on our advocacy and media work, and leading on coordinating with other organisations, we contributed to raising public awareness and the UK Government committing £226.5 million to the Sudan crisis.

We also built on our reputation as a sector leader in advancing gender equality in education during humanitarian crises. Plan International shared best practice from across five countries with a wide range of stakeholders across humanitarian networks and partnerships who can integrate them in their own work. Through this work we aim to support a global shift toward fairer education systems, that promote gender equality and challenge existing power dynamics in emergencies and crises.

Funding our impact

Aid cuts, rising costs, an uncertain economy and a highly competitive fundraising environment in the UK mean that we have to work hard to maintain our invaluable income. We are grateful for the generous and continued support of our donors.

To meet our ambitions to deliver change for girls and their communities, we need to inspire more income from individuals, partners and donors, and increase awareness of Plan International UK's work and impact.

This year, Official Development Assistance (ODA) from the UK government and other global donors declined sharply. Fortunately we had already diversified our institutional donor base and developed expertise in securing income through commercial contracts rather than grant agreements. This positioned us well to secure funding from the Ministry of Gender, Children and Social Protection in Liberia to implement the World Bank funded Liberia Women's Empowerment Programme.



We also secured humanitarian funding from diverse donors, including the United Nations, Education Cannot Wait and Start Network, as well as support for our collective response as a member of the Disasters Emergency Committee (DEC). Of note, funding from the Children's Investment Fund Foundation has been confirmed to support critical water and sanitation activities in Ethiopia.

Elsewhere, we developed a three year strategic action plan for our fundraising and supporter engagement and in the last year have built firm foundations setting ourselves up for success. Over the course of our strategy, we want to shift from relying on a few fundraising methods and audiences to adopting new, revitalised approaches that reach more supporters who are motivated by what we do.

Successful steps taken this year include:

- Integrating our communication approach across the charity so we're speaking in one voice, and having more impact in our peak advertising periods.
- Reaching record highs in brand awareness, consideration and propensity to donate metrics.
- Growing non-sponsorship regular giving, supporting our ambitions to diversify income.
- Transforming our digital presence; online giving has increased substantially, with the number of digital transactions up by 55% year on year. New payment options, including Apple Pay, Google Pay and PayPal, were introduced to streamline the donation process for our supporters.

- Introducing a new high-value donor product, the Resilient Futures in Somaliland Programme. Co-funded by major donors and foundations, this has raised over £300,000 to date and is supporting 18,150 people in the drought-affected Togdheer region with food security and child protection activities.

We will continue to work closely with Plan International country offices to secure funds, in particular targeting large World Bank funded commercial contracts for long-term development work and humanitarian funding. We will also continue diversifying income to deliver greater impact. This includes investing more in regular giving and legacies, and launching our Education Collective giving circle.

We also have plans to update our sponsorship communications and use new technology to deliver better experiences overall for our supporters; refresh our brand with a clear focus on girls and a bolder tone; and work to maximise opportunities with corporates and foundations, including focusing on flexible humanitarian funding to leverage institutional funding for new or worsening crises.



On International Day of the Girl 2024, Plan International UK unveiled ice sculptures of schoolgirls along the Thames, highlighting the millions of girls worldwide being frozen out of education. The sculptures represented girls from Gaza, Sudan and Afghanistan – some of the toughest places for girls to access education.



Typhoon Yagi in Vietnam destroyed 15-year-old Sào's home and all her school resources. Through Plan International, Sào received a brand new learning kit including a backpack: "I didn't have one before," says Sào, "I had to sew a bag out of cloth. Now I have a real backpack to take to school."

MAKING CHANGE POSSIBLE

To deliver our core work and make our important strategic shifts, we have identified two key enablers to help make this change possible: evidence and learning, and effective responsive organisation.

Using evidence for impact

We know that our work delivers impact – gathering evidence is at the heart of our approach. We work hard to continuously build our understanding of what works to deliver the outcomes we want to see for children, especially girls, and feed this learning back into the design of new programmes. We base our programmes on models which are rigorously tried and tested in the Plan International family, using extensive evidence and experience.

Working closely with local partners, we ensure real-time data collection and adapt programmes in response to what we learn, across the countries we operate in. And we use robust and participatory approaches to monitoring, evaluation and learning, including listening to the children, young people and communities who are part of our programmes, in line with our youth-centred approach.

However, we know we can do even better in gathering and using evidence to continuously enhance our impact and ensure our work responds to fast-changing environments. This is why we have identified this as an important focus for our strategy.

This year, we have:

- Continued to invest in technology to help improve our real time data collection, easy-to-access feedback mechanisms, and robust analysis to better understand the gender transformative impacts of our programmes.
- Tested a new approach to building qualitative insights through creative workshops with young people to assess the impact of our Young Health Programme UK on their mental health and wellbeing; this has provided learning we can use in other programmes.
- Developed a new tool with support from Education Cannot Wait for humanitarian settings which enables rapid assessment of the varied needs and barriers that children and adolescents face during crises. We have piloted this toolkit, 'Gender Analysis in Education and Emergencies' in a number of countries. It is already helping us do even better in ensuring our education programmes reach everyone who needs them, including girls.

Effective, responsive organisation

To be an effective and responsive organisation in our ever-changing world, we must continually learn and adapt. Our priority is to ensure we remain agile, innovative and accountable, while continuing to develop an inclusive and positive environment for all who contribute to our work.

This year, we moved to a smaller office, cutting our costs, while creating a fresh more collaborative space. Modernised IT and AV systems now make it easier for staff to connect with colleagues working remotely and globally. We were pleased to deliver on time and under budget.

We have continued to make progress in increasing inclusion and the diversity of our workforce. See the Our People section on page 37 for more details.

We continued to modernise our website introducing more digital payment options. We updated our back-office technologies and infrastructure to ensure people have the tools they need to do their jobs, that we're secure from cyber threats and that we keep personal data safe. We've taken a positive stance on AI – whilst remaining conscious of the risks and the need for a human eye – encouraging staff to use approved AI tools.

With the challenging financial landscape, we focused on cost reduction during the year. Sadly, this meant saying goodbye to valued colleagues. But staff have remained committed, creative and passionate as we've pushed to drive efficiency and reduce duplication in the ways we work, ensuring we can continue to support children, girls and communities around the world.



Plan International

"I like the health club because the topics are groundbreaking," says 13-year-old Joshua in Uganda. He's one of the group leaders of the health club set up with the help of Plan International. They cover topics like menstruation – and even make sanitary pads. The club helps break down harmful gender stereotypes and promote positive masculinity among boys.



Students from one of the girls' schools in India that is being supported by Plan International's partnership with Mowgli Street Food.

Plan International UK

OUR SUPPORTERS

Our supporters are invaluable. Their generosity and commitment to girls, children and communities across the world helps unlock fairer futures every day.

Thank you to all the individuals, corporate partners and funders for your support this year in promoting children's rights and equality for girls.

Highlights:

- 64 generous supporters left gifts in their wills, contributing £1.4 million to support our long-term work for children and girls. This is our second most successful year for legacy giving in our history.
- 15 incredible London Marathon runners raising a phenomenal £29,496
- Celebrating a 10-year partnership with the Costa Foundation, which has donated over £1 million to support education in rural coffee-growing communities.
- In its 20th year, our partnership with the

Moondance Foundation funded three new programmes this year: the Moondance Climate Resilience Fund, a water and sanitation initiative in Ethiopia, and a refugee livelihoods project in Malawi.

- Our 15-year collaboration with AstraZeneca has directly reached 1.1 million young people through the Young Health Programme, training over 10,000 peer educators and engaging more than 22,000 teachers across eight countries.
- Our ongoing partnership with Nurofen (Reckitt) launched the peer-led Period Peers Programme tackling stigma around periods, working with young people age 14-24 in the UK. The partnership featured on Nurofen product packaging across UK retailers as part of the #SeeMyPain campaign.
- We entered the second year of our partnership with Mowgli Street Food, improving access to quality and inclusive education for 3,655 girls in India.
- Support from 24 high-profile figures across the year including on International Day of the Girl, in our winter appeal, and our collaborative campaign to #KeepEyesOnSudan

New Royal Patron



Sophie, Duchess of Edinburgh visited the Chad-Sudan border in October to witness the impact of the conflict and met with young women and girls supported by Plan International UK.

We are delighted to welcome Her Royal Highness, The Duchess of Edinburgh as our new Royal Patron this year. A vocal champion of women's rights, The Duchess will support our work to end violence against women and girls in conflict and crisis settings and help to raise greater awareness about the barriers girls face around the world.

SOCIAL DEVELOPMENT DIRECT

Social Development Direct (SDDirect) is a social enterprise consultancy and wholly owned subsidiary of Plan International UK.

SDDirect focuses on gender equality, disability and social inclusion (GEDSI) in development and humanitarian settings. With over 25 years of experience across more than 50 countries, SDDirect works to challenge global inequality and drive lasting change.

SDDirect's work is grounded in evidence, informed by feminist approaches, and led by the needs of the people and communities where we work. SDDirect provides programme delivery, policy advice, technical assistance, research and evaluations, and demand-led helpdesks. SDDirect are experts in gender-based violence (GBV), safeguarding, inclusive governance, economic inclusion, and climate justice. SDDirect works with governments, foundations, grassroots organisations, the private sector, multilateral agencies and international financial institutions to catalyse change in GEDSI.

A note from our Managing Director

As Managing Director of SDDirect, I am proud to reflect on a year of resilience, renewal, and results. In a challenging global context, our mission to advance gender equality, disability and social inclusion is needed now more than ever. This year, we delivered 62 active projects across diverse geographies, secured over £20 million in new programme wins, and saw our major programmes consistently rated A or A+ for quality. From launching the second phase of the Safeguarding Resource and Support Hub (RSH 2), to deepening our partnership with Plan International through programme delivery, we continue to drive impact through collaboration, evidence, and technical expertise. As we look to the significantly evolving future, we are committed to shaping a development sector that is more equitable, locally led, and fit for the challenges ahead.

Sue Griffiths

Managing Director of SDDirect

Highlights

Delivered over 150 programmes in the last 5 years.

100% of major programmes awarded an A+ or A in annual reviews.

SDDirect has recently taken on the Secretariat for the Global Gender-Based Violence Funder Forum, working to coordinate bilateral, multilateral and private funders to collaborate on GBV funding.

SPOTLIGHT:

SAFEGUARDING RESOURCE AND SUPPORT HUB (RSH)

SDDirect has served as the technical delivery lead for Safeguarding Resource and Support Hub (RSH) since 2019. Funded by the Foreign, Commonwealth & Development Office (FCDO), RSH supports civil society organisations (CSOs) to strengthen their policies and practices to prevent and respond

to sexual exploitation, abuse, and harassment (SEAH) in the aid sector.

With a global online hub reaching over 1 million users and a network of national hubs across South Asia, the Middle East, and Africa providing hands-on support, RSH has become a trusted source of safeguarding expertise.

Recently extended for a further five years with an additional £15 million investment, the programme demonstrates SDDirect's leadership in safeguarding and ability to deliver large-scale, multi-year, multi-country programmes.



The Safeguarding Resource and Support Hub MENA team, covering Jordan, Syria and Yemen, meet in Amman to review Phase 1 of their work.

SDDirect's year in review

62 ACTIVE PROJECTS spanning over **50 COUNTRIES**, with a combined value of up to **£29 MILLION**

£20 MILLION + in new wins and **8 NEW PROGRAMMES** set up in this annual review period alone

In May 2025, SDDirect was invited to speak at the UK Evaluation Society conference to present our innovative and feminist approach to evaluation

STATUTORY REVIEW



“The latrine is good because it has changing rooms” explains 13-year-old Shadia in Uganda. “The old one had no changing room and we used to share it with the boys. It affected our privacy.” Plan International is implementing the RISING Uganda project to address the barriers that prevent children from receiving a quality education.

FINANCIAL REVIEW

INCOME

Total income in the year ended 30 June 2025 was £61.7m, a £5.2m decrease from the prior year. As expected, income from DEC appeals, following the exceptional success of the Ukraine appeal in earlier years, fell markedly. More positively we saw significant growth in income from Charitable Activities driven by increased funding from the World Bank with whom we continue to grow our record of successful programme delivery. Fundraising from the public continued to be challenging but we were encouraged by the success of our emergency appeals in the year and the continuing loyalty of our child sponsors.

Donations decreased by £7.8m, from £36.9m to £29.1m. The fall in DEC income was compounded by a reduced donation from Plan Limited, a trading subsidiary of Plan International. Income from other sources, in total, was broadly flat year on year. Growth in legacy, emergency appeal and regular giving (other individual giving) income helped to offset a fall in sponsorship income. Attracting new supporters remains challenging – disposable incomes are squeezed, competition is high,

and international aid is a cause less popular – but we are now seeing encouraging results as we seek to build new public income streams to complement our long-established child sponsorship programme.

Income from institutional donors grew by £3.1m. World Bank funding was up and provides an opportunity for further growth while we also added Global Partnerships for Education (GPE) to our funder portfolio. Income from Education Cannot Wait, the UN, and the UK Government through FCDO remained stable in the year. Charitable Activities Income from our major partnerships grew by over 20% as we renewed long standing partnerships, secured new relationships and developed prospects.

Social Development Direct (SDD), our consultancy company, were directly impacted by the UK government Aid cuts resulting in a fall in trading income and a loss of £0.4m. SDD underwent rapid and significant restructuring in response to lower income expectations but are now financially well positioned for the future. The reported fall in other income was due to the loss of sub-letting income with a relocation to a smaller office, though the loss of income will be more-than-offset by cost savings over the longer term.

WHERE OUR INCOME CAME FROM IN 2024/2025



TOTAL £61.7M

EXPENDITURE AND NET POSITION

Expenditure in the year was £61.6m, a decrease of £6.0m against the prior year. This reflects the fall in income.

Following a significant scaling back of fundraising activity in previous years, we delivered a fuller programme in 2024/25 to nurture our existing, and attract new, supporters. Fundraising spend was thus up year-on-year, with activities focussed on driving both in-year and future income. We carefully weigh all fundraising expenditure to ensure

that, over time, we deliver as much funding as possible for delivery of charitable activities.

£51.9m, 84% of total expenditure, was used to deliver charitable activities. Expenditure on humanitarian response work decreased with the scaling down of our child protection focused Ukraine programming. However, expenditure on long-term development work increased with spend focused on supporting inclusive quality education and youth employment and entrepreneurship (see earlier sections).

BREAKDOWN OF CHARITABLE ACTIVITIES IN 2024/25



TOTAL £51.9M

An unrestricted deficit of £0.8m was offset by a £0.8m surplus on restricted funds, the latter representing timing differences between the recognition of income and the related

expenditure. The overall unrestricted deficit was close to that planned, and reserves remain above target.

RESERVES AND FUNDS

The charity holds three categories of reserves:

1. **Unrestricted Reserves** comprising of:
 - a. **General Reserves** also known as Free Reserves
 - b. **Designated Reserves**
2. **Restricted Reserves**

General Reserves

General Reserves are that part of a charity's unrestricted funds that are available to spend on any of the charity's purposes. Each year the trustees review the reserves policy, which specifies the level of general funds that should be held.

Plan International UK's reserve policy specifies the principal risks which may require use of reserves and the level of funds that should be set aside to ensure they can be dealt with appropriately. Accordingly, Plan International UK sets aside reserves to:

- Provide pre-financing for projects where donor funding is wholly or partly in arrears.
- Cover short-term expenditure commitments if income targets are not met.
- Meet matched funding obligations if sufficient funding is not secured.
- Meet commitments to programme participants and donors in the event of delivery issues with programmes in the UK.
- Provide for any other unforeseen contingency.

As at the year end the maximum level of reserves required to cover these requirements and risks is £9.5m.

General Reserves were £11.3m on 30 June 2025, down £1.0m, due to the in-year deficit and capital investments. They nevertheless remain £1.8m (19%) higher than the maximum requirement set out in our reserves policy.

Given exceptional uncertainty in future income projections, consequent on major changes to International Aid funding and priorities, the board are content that the current reserve level is temporarily appropriate. While we anticipate reducing reserves over coming years trustees have decided to retain flexibility on when funds are deployed and how investment priorities are balanced. Excess reserves have not therefore been formally designated.

Designated Reserves

We have two designated funds: a Fixed Asset Fund of £1.1m; and the Social Development Direct Fund which represented the, now fully amortised, goodwill on acquisition of SDDirect (now £0). See note 17 for details.

Restricted Reserves

Restricted Reserves of £4.8m (2023/24: £3.9m) represent donations and grants that will be spent in the following years on our programme work.



Plan International UK

“By empowering women and ensuring equal opportunities, we pave the way for a more progressive and just society,” says 18-year-old Manu in Nepal. Manu has grown her confidence and skills as an advocate through her involvement in Plan International's Steam Ahead initiative at her school.

MANAGING RISK

Plan International UK operates in highly unpredictable environments where inherent risks are high. We do not seek to eliminate all risk but rather to set out a management system and governance oversight whereby significant risks can be identified, assessed, mitigated and monitored.

The Board of Trustees has ultimate responsibility for risk management within Plan International UK. This includes risks related to the use of funds in Plan International countries in receipt of UK funds. The trustees are satisfied that appropriate internal control systems are in place.

The following framework provides the trustees with assurance that systems are in place to manage risks:

- The Board of Trustees receives regular reports on performance against the board-approved strategy and annual plans and budgets.

Trustees also review the work of the Audit, Finance and Risk Committee (AFRC) and the Leadership Team on the oversight and management of significant risks. It reviews the organisation's strategic risk register, considers emerging risks and considers a selected risk in greater depth at each board meeting.

- The AFRC has oversight of organisational risks and the internal controls framework within which we operate. The committee approves the internal audit plan and receives regular internal audit reports and progress updates. It also reviews our register of managed operational risks and assesses whether any require elevation to the strategic risk register.
- The Leadership Team reviews strategic and operational risks, considers new and emerging risks, reviews internal audit reports and monitors progress with implementing mitigating actions on a monthly basis.

Our most significant risks and mitigating actions, covering our work in the UK and our work in Plan International countries, are set out below:



“My hope for the future and the community is to have a world, a place where people are living happily and there is no segregation among boys and girls, women and men,” says 26-year-old Yunus from Uganda. Yunus mentors boys and young men to challenge harmful gender norms through the Champion of Change project.

Potential risk	Action taken to mitigate
Changing geopolitics may restrict funding for and the scope of our work	Staff and management stay informed of developments through networks, communication with other Plan members and media monitoring. Plan globally monitors and collates political developments, impacts and risks by country of operation. Significant developments and trends are discussed at Leadership Team and Board and actions taken to mitigate impacts where possible.
We fail to ensure the safety of the children and adults we work with and for	We have comprehensive Global and UK Safeguarding and PSHEA policies and procedures in place. We conduct regular assessments of our practices and implement improvements as necessary. Background checks are carried out and safeguarding training is mandated for all staff and volunteers. We build safeguarding and protection into all our programmes, with the support of specialist staff, recognising the heightened risks and challenges faced in humanitarian crises. An oversight group monitors compliance with our requirements and a dedicated trustee acts as a focal person and key link with the board.
We lose public trust due to negative publicity, on Plan or the sector, impacting income and impact	We accept considered risks when speaking out to challenge gender inequality and rights violations, but have strong controls and reporting to maintain trust in our governance, ethical and effective use of funds and delivery of impact. We have established processes and procedures for sign off of public statements, ethical vetting of donors, and protection of vulnerable persons. We monitor social media and the press, have established crisis communications protocols and regularly review supporter complaints.
We fail to adapt our financial operating model to funding and economic trends	We are planning ahead to mitigate the impact of government aid cuts and a challenging fundraising environment. We have reduced our fixed cost base and developed a range of financial scenarios for the coming years. Detailed budgets provide for shorter term cost control, we closely monitor returns on fundraising activities and key performance indicators (KPIs) track key factors that will drive longer term performance.
We suffer a serious information or cyber security breach	Effective policies and procedures are in place and are reviewed regularly. A range of cyber-security measures are in place and are tested through penetration, phishing tests and externally commissioned audits. Training is mandated for all staff and disaster recovery measures are in place.
Inadequate project design or implementation reduces impact	Maximising impact requires us to accept substantial implementation risks, especially in humanitarian contexts. To manage these risks we work closely with country office teams during project design to ensure programmes are informed by the specific context, deliverable, well designed to deliver impact, strategically aligned and properly resourced. Progress is tracked and supported by programme and finance staff in the UK and routinely reviewed by Leadership and board via KPI reports.
We fail to prevent fraud and corruption	Plan International's Global Anti-Fraud, Anti-Bribery and Corruption Policy is supported and implemented by Plan International Global Assurance and their dedicated Counter Fraud Unit. Activities include regular training for staff and Country Office audits at least every three years. Anti-terrorism and money laundering policies and procedures are also in place. A zero-tolerance approach is taken, and all allegations or suspicions are investigated.

OUR PEOPLE

DIVERSITY AND INCLUSION

At Plan International UK, we believe that positively valuing diversity and inclusion makes our organisation stronger. It helps us to learn, innovate, and deliver benefits for the people we're here to support.

We are committed to ensuring that our workplace is free from discrimination, bullying, harassment and disrespectful behaviour and is a place where everyone can thrive and be their best at work. Our vision is for an organisation where everyone, in all their diversity, feels safe, respected, included and valued.

We have continued to focus on embedding diversity and inclusion into all aspects of our work. This year we carried out a Diversity and Inclusion survey to obtain feedback from our staff about the progress we have made and what we could do better. We will use insights from the survey to create a revised Action Plan which will bring together both our Diversity and Inclusion and Anti-Racism work.

We were encouraged to see the scores in our Employee Survey this year for questions relating to inclusion increase on average by 10%.

We have also continued to see an increase in the representation of those from minoritised ethnic groups in our workforce with an increase this year from 29% to 35%. The number of staff with disabilities has stayed unchanged at 6%, highlighting the need for us to do more work in this area.

REMUNERATION POLICY

Our pay policy is based on the principle of fairness and equal pay for work of equal value. Our aim is to reward employees fairly and enable Plan International UK to recruit and retain staff to achieve our objectives, in keeping with our status as a charity.

The increase to Employer's National Insurance this year meant that we had a reduced budget for investment in pay this year. As a result, a 1% pay increase was paid to all staff below Director level. No pay increase was awarded to the CEO

and Directors. To mitigate the low pay award this year, we awarded all staff an additional 2.5 days' annual leave to be taken during 2025. We delayed the review of our pay structure and will be completing this over the coming year.

Plan International UK is a London Living Wage employer and ensures that everyone, including apprentices and contractors (for example cleaning staff), are paid at this level or above.

STAFF AND VOLUNTEERS

The number of staff employed by Plan International UK changed from 169 full-time and 20 part-time at the start of the financial year to 168 full-time and 22 part-time employees at the end.

The ratio of the gross salary of the lowest paid staff member (excluding interns and apprentices) to that of the highest paid is 1:5.2.

The ratio of the gross median salary (excluding interns and apprentices) to that of the highest paid is 1:2.9.

We also greatly benefited from the support of 12 volunteers who assisted us throughout the year. The dedication of our volunteers has helped us to support our sponsorship programme and fundraising activities. The Board of Trustees of Plan International UK would like to thank all staff, volunteers and our Youth Advisory Panel for their commitment to the charity and their efforts over the year.

PAY GAP REPORTING

Gender and ethnicity pay gap reporting is provided for the Charity only and excludes Social Development Direct.

Gender Pay Gap

As of 5 April 2025 Plan International UK's median gender pay gap was 4.2% (compared to 7.4% in April 2024) and the mean gender pay gap was 5% (compared to 7.5% in 2024).

Our gender pay gap is a result of having relatively fewer male employees than female employees and more of those men in higher-paid roles than lower-paid.

Our median gender pay gap remains significantly below the current national level of 8.6%.

Ethnicity Pay Gap

As of 5 April 2025 Plan International UK's median ethnicity pay gap was 13% (compared to 14.3% in April 2024) and the mean pay gap was 13.6% (compared to 15.3% in 2024).

Overall we have seen an increase in the proportion of employees from ethnic minority backgrounds in the workforce, with increases across all pay quartiles.

The decrease in our Ethnicity Pay Gap this year is due to a change in the distribution of those from minority ethnic backgrounds across the pay quartiles and is being driven by an increase in those from minority ethnic groups in the two highest pay quartiles.

Plan International UK is fully committed to improving inclusion in our workplace and continuing to take steps to achieve this.

OUR ORGANISATION

FUNDRAISING STATEMENT

Plan International UK aims to build strong, respectful and transparent relationships with our financial supporters. It is only through the generosity of individuals, companies and other organisations that our work is possible.

We know that for our supporters, their charitable giving is an important and positive part of their lives. We will always strive to achieve the highest standards in our fundraising and communication with supporters.

The following principles guide our fundraising:

- We aim to inspire people to give or raise money for Plan International UK.
- We thank our supporters appropriately and demonstrate the difference their money makes.
- We keep supporters' data secure and do not sell or share it for marketing purposes
- We are proudly registered with the Fundraising Regulator, demonstrating our commitment to the Code of Fundraising Practice and the Fundraising Promise.

- We ensure that all of our fundraising is compliant with the Code of Fundraising Practice, and we monitor this regularly through our Fundraising Compliance Working Group: there are currently no areas of non-compliance.
- We manage agencies and professional fundraising organisations working for us closely and demand high standards of them to ensure supporters and the wider public do not feel pressured to give and are treated with respect at all times, with a particular focus on the protection of vulnerable people.
- We undertake a series of checks to ensure fundraising partners and agencies are financially viable and meet our ethical criteria, prior to working with them.
- We make sure our fundraising partners and agencies are monitored appropriately and undertake face-to-face visits, mystery shopping and call listening.
- We listen to supporters and act on their communication requests.
- We endeavour to build long-term relationships with our supporters, enabling them to support the charity in all the different ways they choose.
- We genuinely appreciate feedback from supporters and the public and have procedures in place to review our fundraising activities in light of feedback and complaints we may receive.

The number of complaints reported to the Fundraising Regulator for the period 1 April 2024 to 31 March 2025 is in line with the previous reporting period (46 vs 44 the previous year). We are committed to continuous improvement and act on all complaints and feedback we receive.

HOW WE ARE GOVERNED AND MANAGED

Plan International UK is a charitable company limited by guarantee, incorporated under the name Plan International (UK). The members of Plan International UK are our trustees, whose liability is limited to £10 each. None of them has any personal financial interest in Plan International UK's contracts or its funds.

The Charity has adopted the Charity Code of Governance. Once every three years we carry out a board effectiveness review and audit our

compliance with the Code. The last external evaluation, in 2023, concluded that we had a strong governance function and were fully compliant. Ongoing monitoring suggests that we remain fully compliant: a review is planned for 2026.

Plan International UK is governed by our Board of Trustees. The Board meets regularly and is responsible for setting Plan International UK's strategic direction, as well as for our overall governance, including approval of this Annual Report. The Board also oversees Plan International UK's management, with day-to-day responsibility delegated to the Chief Executive and Leadership Team.

New trustees are selected and appointed by the Board to ensure that it has the skills and experience needed to enable it to operate effectively. Appointments are made according to identified criteria and the recruitment process is overseen by the Nominations and Governance Committee. All new trustees attend a comprehensive induction, with ongoing training throughout the year.

Plan International UK has an Audit, Finance and Risk Committee (AFRC) made up of three to four trustees. The AFRC receives regular updates on Plan International UK's financial position, monitors the performance of our internal and external auditors, and reviews internal financial control, the audit process, risk management processes, the annual budget and the Trustees' Annual Report.

Plan International UK's Nominations and Governance Committee is made up of three trustees. It oversees governance matters, including the appointment of trustees and the application of the Charity Code of Governance. Plan International UK also has a Remuneration Committee made up of two trustees. It reviews Leadership Team salaries, the annual pay review proposal and any significant changes to the pay policy and makes recommendations to the Board for approval.

The board appoint the directors for Plan International's wholly owned subsidiaries, which are managed independently on a day-

to-day basis though remain accountable to Plan UK's board. The board of directors for Social Development Direct is chaired by Plan International UK's Chief Executive and includes a Plan International UK trustee and Plan International UK's Director of Finance and IT who together carry a majority vote. The board of directors for Foster Parents Plan International consists of three members of Plan UK staff and is also chaired by Plan UK's chief executive.

Two youth delegates to the Trustee Board are selected from our Youth Advisory Panel and in line with our commitment to being youth-centred, bring a youth perspective to Board discussions.

SETTING OURSELVES UP FOR SUCCESS

Section 172 of the Companies Act requires trustees to act in a way they consider, in good faith, would be most likely to promote the success of the charity to achieve its charitable purposes. In carrying out their duties the trustees have regard, amongst other matters, to:

The likely consequences of any decision in the long term

Our strategic goals were developed as part of a long-term strategy to advance children's rights and equality for girls. When trustees make decisions, maximising impact for children and young people is the central consideration and considering the long-term consequences of a decision is part of this. External circumstances sometimes change and, if necessary, we adapt our plans to respond to changing needs.

Employee engagement

Everyone who works at Plan International UK has the opportunity to contribute to how we work and to shape their experience of working with us. This employee engagement is key to our success and the Employee Survey completed during the year revealed an increase to our overall engagement score of 11% from 68% to 79%. We continue to develop our hybrid working practices and internal communications; we have active staff networks covering wellbeing, equality and gender equality; and enjoy a constructive relationship with Unite the Union.

The need to foster the company's business relationships with suppliers, customers and others

Our relationships with our stakeholders are key to our effectiveness and we embed our values in our policies and practices. We aim to put the people we work with - and for - at the heart of our work. To achieve this, we work closely with a wide range of funding and delivery partners, locally and internationally. We seek to build equitable partnerships and take on feedback to improve how we work.

The impact of the company's operations on the community and the environment

We recognise our responsibility to promote environmentally resilient and sustainable development and we put the needs of communities at the heart of our work. Our Global Policy includes a commitment to reduce direct and indirect greenhouse gas emissions by 55% by 2031 and environmental screening is carried out on our international programmes. Plan International is also a signatory to the seven commitments in the Climate and Environment Charter for Humanitarian Organisations.

The desirability of the company maintaining a reputation for high standards of business conduct

Our reputation and public and donor trust in Plan International UK are essential for us to deliver our purpose. Our organisational values are a vital tool in the recruitment and training of staff and are embedded in our staff appraisal processes to ensure that we maintain high standards. Our procurement and ethical policies and procedures ensure that our values are a key consideration in our selection of partners and suppliers.

HOW PLAN INTERNATIONAL UK OPERATES WITHIN THE PLAN INTERNATIONAL GLOBAL FAMILY

Plan International is an international development organisation that works with children, families and communities around the world. We strive for a just world that advances children's rights and equality for girls.

The Plan International global family is organised into separate legal entities, which are active in over 80 countries around the world.

In the year ended 30 June 2025, this included 22 National Organisations, Plan International Inc (a not-for-profit organisation incorporated in the USA), and their subsidiaries. Both the National Organisations and Plan International Inc have subsidiaries, usually because they are required by local regulation or tax law.

Programme delivery is primarily carried out through the Country Offices of Plan International Inc. Four of the National Organisations – Brazil, Columbia, India, Indonesia - serve as locally governed Plan International Country Offices to deliver programmes, whilst sourcing a substantial portion of their income nationally.

Plan International UK and the remaining National Organisations work with Country Offices to design, support and seek funding for programmes. They also deliver some nationally focused programmes and represent Plan International's global work through advocacy, campaigning and supporter engagement.

The 22 National Organisations are the members of Plan International Inc. The Members' Assembly, which takes place twice every year and to which each National Organisation sends delegates, is Plan International's highest decision-making body and sets high-level strategy and direction for the global organisation. The Members' Assembly elects the Board of Directors of Plan International Inc, which is accountable to the Members' Assembly for all its decisions. The Board of Directors of Plan International Inc monitors the compliance of National Organisations and Plan International Inc with global standards, as set by the Members' Assembly.

Public benefit

The charity's trustees have set out strategic plans and monitor against these plans to ensure that Plan International UK achieves its objectives and provides public benefit - as set out in our governing document. These objectives include the prevention or relief of poverty, advancing education and advancing children's health, which fall under the purposes defined by the Charities Act 2011. The trustees have referred to Charity Commission general guidance on public benefit when reviewing plans and activities.

GRANT-MAKING POLICY

Through its Country Offices, Plan International carries out programmes which create a better future for millions of children around the world. Most of our programmes take place in the countries where Plan International sponsored children live. Plan International UK's funds are granted to Plan International Inc for work in Plan International Country Offices and local partners, in accordance with grant agreements and sponsorship commitments.

We also partner with, and make grants to, other charities. These charities are selected based on their governance, values and their capability to enhance impact for children around the world. Performance is monitored closely to ensure grants are spent appropriately, in line with our charitable objectives.

FINANCIAL RISK MANAGEMENT

Reserves and operational cash are held in current accounts or on fixed-interest deposit at banks or other institutions with high credit ratings (at least upper medium grade) as set out in our treasury and investment policy. Plan International UK holds no listed or other equity investments, with the investments in subsidiaries referred to below, and no bonds or other tradable securities.

Most receivables relate to contracts with established institutional donors and the risk of default is considered very low. Most suppliers are paid in arrears and all substantial suppliers undergo due diligence before contracts are agreed.

Foreign currency risks on funding awards delivered through Plan International Country Offices are managed and underwritten by Plan International Inc (PII). Funds are typically passed to PII treasury soon after receipt. Most direct costs are denominated in sterling. Plan International UK does not therefore bear significant foreign currency risk and does not hold forward contracts.

Remittances for work in Plan International Country Offices are made only once funds are received by Plan International UK, with

liquidity provided as required by PII treasury, resulting in low liquidity risks for Plan International UK.

Our reserves policy requires us to hold sufficient funds to deal with financial shocks not anticipated in annual plans and budgets.

GOING CONCERN

To support the going concern assessment, income and expenditure forecasts to 2030 have been prepared. We have modelled a range of plausible market, performance, and investment scenarios. Cost, investment and income plans have been brought into line for our central projections and, in all cases, we are confident that actions could be taken to ensure our continued financial viability. Healthy reserve levels provide enhanced financial resiliency and the ability to protect programme funding if market conditions prove more challenging than anticipated.

Plan International UK has strong liquidity and in case of financial shocks there would be sufficient cash to sustain the organisation, whilst mitigating actions were taken.

Our programme activities are majority funded by restricted income, which is secured from donors based on agreed project deliverables. Whilst our current funding pipeline remains strong we have revised forward projections in light of the UK and global aid cuts and have modelled severe downside scenarios. In downside scenarios, project deliverables would be scaled back in line with the lower income and as such, while downscaling would be required, this would not represent a major risk to Plan International UK as a going concern.

Our planning processes, including financial projections and reserves policy, have taken into consideration the current economic and political climate and its potential impact on future income. We believe that there are no further material uncertainties that call into doubt our ability to continue to operate and meet our liabilities as they fall due.

Accordingly, these financial statements have been prepared on a going concern basis.

THE ENVIRONMENT

Our UK annual energy use is reported below, in accordance with the Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 and the Companies Act (Strategic Report and Directors' Report) Regulations 2013.

	FY25 (July 2024 – June 2025)	Units	FY24	Change
Compulsory submission				
Energy consumption	180,981	kWh	274,604	-93,623 kWh
Indirect emissions – purchased electricity	7.0	tCO ₂ e	0.0	+7.00 tCO ₂ e
Indirect emissions – business travel mileage	1.22	tCO ₂ e	1.08	+0.14 tCO ₂ e
Total	8.22	tCO₂e	1.08	+7.14 tCO₂e
Voluntary submission				
Indirect emissions – other business travel	418.29	tCO ₂	194.83	+223.46 tCO ₂
Water supply	0.10	tCO ₂ e	0.08	+0.02 tCO ₂ e
Total	418.39	tCO₂e	194.91	+223.48 tCO₂e
Total, all emissions	426.61	tCO₂e	195.99	+230.62 tCO₂e
Emissions per FTE	1.647	tCO ₂ e/ FTE	0.702	+0.945 tCO ₂ e

Data provided above relates to our Finsgate office premises at 5 - 7 Cranwood Street, London, EC1V 9LH for the period 1 July to 19 December 2024 and our new office premises at Discovery House, 28 – 42 Banner Street London, EC1Y 8QE for the period 27 August 2024 to 30 June 2025.

Data for energy and water usage has been calculated directly from meter readings and calculated based on the floor space occupied within the Finsgate and Discovery House buildings. Energy supplied to Finsgate was 100% renewable

and held a Renewable Energy Guarantee of Origin (REGO) certification. Energy supplied to Discovery House was only 100% renewable and REGO certified for the period 1 February to 30 June 2025.

Indirect emissions from business travel mileage are calculated from expenses claims using Government conversion factors for average petrol vehicles, as exact vehicle type is not collected at source.

In all instances, the data is split into calendar years and the corresponding years' conversion factor is applied, then added together to give the total emissions for the reporting period.

Voluntary submission of indirect emissions from business travel, including air travel and train where applicable, has been provided by our travel providers.

All emissions are reported as tCO₂e (tonnes of carbon dioxide equivalent). The intensity ratio used is full-time equivalent (FTE) employees (for both Plan International UK and Sustainable Development Direct), averaged across the reporting period. For FY25 this was 259 FTE.

The reduction in our energy usage is driven by our move to much smaller office premises from 20 December 2024. Despite this, as a REGO accredited energy contract was not in place for the first 5 months of our occupation of our new office, this has resulted in an increase in carbon emissions relating to our energy usage.

The significant increase in emissions from business travel is due to the inclusion of data for business travel undertaken by Social Development Direct employees which had previously not been included in the report. As business travel also accounts for most of Social Development Direct's carbon emissions, including this data, has resulted in a significant increase to the overall carbon emissions reported this year.

SAFEGUARDING

Safeguarding and Preventing Sexual Harassment, Exploitation and Abuse (PSHEA)

Plan International is fully committed to providing a safe and supportive environment for all those that come into contact with our organisation – whether as a programme participant, employee, volunteer or associate.

The implementation of our Safeguarding and PSHEA policies is delivered through our holistic framework of tools and procedures, awareness raising, safe recruitment and engagement, training and capacity building, risk management, assigned safeguarding responsibilities for individuals associated with the organisation, clear reporting and responding requirements and process, a set of comprehensive standards and a strong safeguarding culture and leadership.

Every other year, all Plan entities are required to undertake a self-assessment against Plan's Safeguarding and PSHEA Standards. Plan UK achieved 98% compliance against the standards. As a result of this self-assessment, we are focusing on strengthening our safeguarding practices in relation to online safety of the young people we work with in the UK and the use of images in our external, fundraising and donor communications.

Safeguarding cases in 2024/25

We received 26 reports as follows:

- 11 reports related to our UK operations
- 15 reports related to our international programmes

This is an increase from the number of reports received in FY24 when 20 reports were received.

UK operations

Of the 11 reports made related to our UK operations:

- 10 were found to be breaches of our Safeguarding policy which potentially could have created unsafe environments for children and/or programme participants but resulted in no harm. These included unapproved communication by sponsors with sponsored children, the use of images in reports or on social media that could have revealed the identity and/or location of a child. Appropriate actions have been taken to avoid any reoccurrence of similar breaches in the future.
- 1 was not related to Plan International UK's programmes or operations. This case was referred to an appropriate third party to follow up.

International programmes

These reports relate to programmes which are funded by Plan International UK but are

delivered through Plan International Country Offices. These cases were managed by Plan International's Global Safeguarding team and relate to incidents involving Plan International Country Office staff, volunteers and associates.

Of the 15 reports related to our international programmes:

- 1 case was investigated and confirmed as sexual harassment as defined by our PSHEA policy. This resulted in one staff member being dismissed. This case was also referred to the local authorities for investigation.
- 5 cases were found to be breaches of our Safeguarding policy which potentially could have created unsafe environments for children and/or programme participants but resulted in no harm. These included the use of images in reports or on social media that could have revealed the identity and/or location of a child, loss of personal data relating to sponsored children. Appropriate actions have been taken to avoid any reoccurrence of similar breaches in the future.
- 2 cases related to welfare/personal safety concerns. Appropriate actions were taken to ensure the safety and wellbeing of the programme participants impacted.
- 3 cases were found, after initial fact-finding not to be safeguarding incidents.
- 2 cases were investigated but the findings were inconclusive, and no further action was taken.
- 2 cases were found, after initial fact-finding, not to implicate Plan International staff, associates or external partners. These cases were, therefore, referred to appropriate third parties.

MODERN SLAVERY

We are committed to making sure that our activities and our decisions do not in any way contribute to modern slavery in any of its forms – human trafficking, slavery, servitude, forced and bonded labour.

Our annual Slavery and Human Trafficking Statement is published on our website, and we are registered on the Government's Modern slavery statement register.

Every day we see millions of children held back from reaching their full potential by poverty, violence and inequality, and we see how girls are

disproportionately affected. Modern slavery is one of the most extreme examples of these denials of basic rights and we see the fight against it as fundamental to our purpose: to make sure that all children can grow up enjoying their rights.

We therefore welcome this chance to affirm our commitment to doing all we can to prevent modern slavery.

FOSTER PARENTS PLAN INTERNATIONAL (UK) LTD

Plan International UK has a subsidiary company (Note 12 of the financial statements), Foster Parents Plan International (UK) Ltd (FPPI UK), to carry out trading activities on behalf of Plan International UK.

FPPI UK's results are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. As at 30 June 2025, the directors of FPPI UK comprised three members of Plan International UK's senior management. Plan International UK owns 100% of the issued share capital (£2) of FPPI UK.

The activities of the trading subsidiary include licensing of the use of Plan International trademarks to third parties, primarily corporate partners of Plan International UK, and carrying out other non-primary purpose trading activities. Turnover of the trading subsidiary in 2025 was £35,000 (2024: £42,000). The subsidiary's taxable profits are donated under a deed of covenant to Plan International UK. In 2025 this was £29,000 (2024: £33,000).

Based on forecasts, and a minimal fixed cost base, the directors are confident that FPPI UK remains a going concern.

SOCIAL DEVELOPMENT DIRECT LIMITED

Social Development Direct Limited is a wholly owned subsidiary of Plan International UK, which was acquired on 10 March 2020. As a social enterprise, Social Development Direct aims to further Plan International UK's charitable purposes and achieve a financial return on investment.

SDDirect is a leading provider of high quality, innovative and expert social development assistance and research services, specialising in

gender and inclusion. It works to build inclusive societies in which all women, men, girls and boys are valued and empowered to make choices about their own development. It provides services ranging from technical advice and support; programme management; helpdesks; research; and, monitoring and evaluation. Results from SDDirect are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. The Directors of SDDirect comprise two members of Plan International UK's Leadership Team, one Plan International UK Trustee, two senior managers at SDDirect and one independent non-executive director.

In 2024/25 SDDirect's turnover was £6,933,000 (2023/24: £8,065,000) and booked a loss of £452,546 (2024 £517,000 profit). All taxable profits are donated to Plan International UK under a deed of covenant.

The financial performance for the year was negatively impacted by the announcement that the UK's ODA spend will be cut from 0.5% to 0.3% of GDP. The impact of this was delays to FCDO procurement and existing programmes being cut. As a result of this the company undertook a restructuring in order to reduce the headcount by 12 positions going into the next financial year. Operating costs include redundancy payments of £94,250. In total these factors resulted in a loss for the year of £452,546.

As a consequence of the loss, the company finished the year with a balance sheet showing Net liabilities of £3,201.

Social Development Direct is a 100% subsidiary of Plan International (UK). All of the subsidiary's profits since acquisition in March 2020 have been donated to Plan International UK under a deed of covenant and as such SDD has not accumulated profits over this period.

Funding arrangements are in place from Plan International (UK) to Social Development Direct Ltd to ensure that it will be able to meet its liabilities. The Directors are confident that the company will return to profitability in the coming financial year, and it is on this basis that the accounts are prepared on a going concern basis.

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

- Baroness Liz Sugg – Chair (appointed 22/05/25)^[2]
- Professor Sir Ian Diamond (former chair, resigned 22/05/25)
- Meredith Niles – Deputy Chair & Chair of the Nominations & Governance Committee^[3]
- Beverley Tew – Chair of Finance, Audit & Risk Committee & Remuneration Committee
- Mike Anderson^[1]
- Sarah Ansah
- Nanna Chidi-Emmanuel
- John Good (appointed 30/06/25)^[1]
- John Kerr^[1,4]
- Hope Mbuthi^[2]
- Emily Middleton
- John Plastow (appointed 30/06/25)
- Cathy Riley^[2]
- Minal Shah^[4]
- Marie-France Van Heel^[6]
- Mike Wade (appointed 30/06/25)^[1]

LEADERSHIP TEAM

- Rose Caldwell – Chief Executive^[4,5]
- John Lockett – Director of Finance and IT^[4,5,7]
- Tsungai Mahumucha – Director of International Programmes
- Nick Radmore – Director of Fundraising and Supporter Engagement
- Cheryl Richardson – Director of People and Culture
- Kathleen Spencer Chapman – Director of Influencing and External Affairs

CHARITY NAME

Plan International (UK)

CHARITY REGISTRATION NUMBER

276035

COMPANY REGISTRATION NUMBERS

Plan International UK: 1364201

Social Development Direct: 03846881

Foster Parents Plan International (UK): 02457093

REGISTERED OFFICE

Discovery House, 28-42 Banner Street,
London, EC1Y 8QE

INDEPENDENT AUDITORS

Haysmac LLP

(first appointed 24 February 2021)

[1] Member of the Audit, Finance and Risk Committee, [2] Member of the Nominations and Governance Committee, [3] Member of the Remuneration Committee, [4] Director of Social Development Direct, * resigned 18 May 2025, [5] Director of Foster Parents Plan International, [6] Board Safeguarding Lead, [7] Company Secretary

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Plan International UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). 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 state of the affairs of the charitable company and the group, and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that period.

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

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019).
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

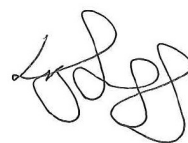
The trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions.

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

In the case of each director in office at the approval date and in accordance with section 418 of the Companies Act 2006:

- So far as the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and
- The trustee has taken all the steps that they ought to have taken, as a trustee, in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees' Annual Report, including the Strategic Report, was approved by the Board of Trustees on 7 October 2025 and signed on its behalf by



Baroness Sugg

Chair, Plan International UK

Date: 16 October 2025

ACCOUNTS



“Throughout this experience I have found new ways to lead change in my community,” explains 15-year-old Mitzy from Peru. After taking part in a Plan International project to prevent gender-based violence, she now runs workshops in her school to educate others.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF PLAN INTERNATIONAL UK

OPINION

We have audited the financial statements of Plan International UK for the year ended 30 June 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 June 2025 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with

the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 group's ability to continue as a going concern for a period of at least twelve months from 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 Trustees' Annual Report. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify 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 2006

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

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 46, the trustees (who are also the directors of the charitable company for the purposes

of company law are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to company and charity law in England and Wales

and compliance with regulations relating to the safeguarding of beneficiaries. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, as well as compliance with the taxation environment.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate revenue recognition and management bias in areas of accounting estimate.

Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Review of minutes of meetings;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, using data analytics to focus testing on higher risk entries; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

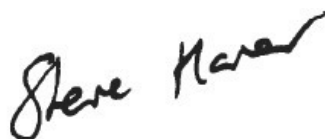
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance

with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Steven Harper

For and on behalf of Haysmac LLP,
Statutory Auditors

10 Queen Street Place
London EC4R 1AG

Date: 16 October 2025

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the income and expenditure accounts) for the year ended 30 June 2025

	Note	Unrestricted funds	Restricted funds	2025 Total	Unrestricted funds	Restricted funds	2024 Total
INCOME FROM:							
Donations	3						
Sponsorship		13,380	-	13,380	14,278	-	14,278
Gift Aid		3,256	-	3,256	3,320	-	3,320
Other donations and appeals		8,642	3,857	12,499	10,056	9,260	19,316
		25,278	3,857	29,135	27,654	9,259	36,914
Charitable activities							
Institutional donors	4	-	18,420	18,420	-	15,386	15,386
Major partnerships	5	-	6,350	6,350	-	5,198	5,198
		-	24,770	24,770	-	20,584	20,584
Trading activities	6	6,967	-	6,967	8,107	-	8,107
Other	6	808	-	808	1,248	-	1,248
Total income		33,054	28,626	61,680	37,009	29,844	66,853
EXPENDITURE ON:							
Raising funds	7	9,719	32	9,751	7,952	10	7,962
Charitable activities	7	24,125	27,760	51,884	28,513	30,625	59,138
Other	7	-	-	-	486	-	486
Total expenditure		33,843	27,792	61,635	36,951	30,635	67,586
Net income/(expenditure)		(790)	834	45	58	(791)	(733)
Transfers between funds							
Funds brought forward	17	13,137	3,880	17,017	13,079	4,671	17,750
Funds carried forward	17	12,347	4,714	17,062	13,137	3,880	17,017

All income and expenditure relates to continuing activities. There are no recognised gains or losses other than those included above and therefore no separate statement of comprehensive income has been prepared. There is no material difference between the net income and movement in funds stated above and their historical cost equivalents.

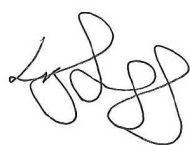
CONSOLIDATED AND CHARITY BALANCE SHEET

(Incorporating the income and expenditure accounts) for the year ended 30 June 2025

As at 30 June 2025	Notes	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Fixed assets					
Tangible assets	10	764	179	686	96
Intangible assets	11	303	669	303	509
Investments	12	-	-	700	1,706
Total fixed assets		1,067	848	1,689	2,311
Debtors	13	9,904	11,736	9,546	10,700
Cash at bank and in hand ¹		14,677	15,550	14,190	15,150
Total current assets		24,580	27,286	23,736	25,850
Current liabilities					
Creditors: amounts falling due within one year	14	(8,354)	(10,847)	(7,415)	(9,776)
Net current assets		16,227	16,439	16,322	16,074
Total assets less current liabilities		17,294	17,287	18,011	18,385
Provisions for liabilities	15	(232)	(270)	(232)	(270)
Total net assets		17,062	17,017	17,779	18,115
Funds					
General funds	17	11,281	11,879	11,375	11,923
Designated funds	17	1,067	1,258	1,689	2,312
Unrestricted funds	17	12,348	13,137	13,064	14,235
Restricted funds	17/18	4,714	3,880	4,714	3,880
Total funds	17	17,062	17,017	17,779	18,115

¹Cash at bank and in hand includes short-term deposits of £10,784,000 (2023: £4,000,000)

The total income of the Charity for the year was £54,761,000 (2024: £58,932,000) and the charity's net deficit was £334,000 (2024: deficit £506,000). The notes on pages 54-74 form part of the financial statements. Approval and authorisation for issue of the financial statements on pages 51-74 was delegated by the Board of Trustees to the below trustees on 7th October 2025, who have signed on their behalf.



Baroness Liz Sugg
Chair of Plan International UK



Beverley Tew
Chair of the Audit, Finance
and Risk Committee

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 30 June 2024

	2025 £000	2024 £000
Cash flows from operating activities:		
Net cash (outflow)/inflow from operating activities	(573)	(1,903)
Cash flows from investing activities:		
Interest received	589	590
Purchase of property, plant, equipment and intangible assets	(742)	(245)
Change in cash and cash equivalents in the year	(725)	(1,558)
Change in cash and equivalents due to exchange rate movements:		
Exchange rate gain/(loss)	(148)	(18)
Cash and cash equivalents at the beginning of the year	15,550	17,126
Cash and cash equivalents at the end of the year	14,677	15,550
Reconciliation of net income to net cash flows from operating activities		
Net income for the year	45	(731)
Foreign exchange (gain)/loss	148	18
Interest received	(589)	(590)
Depreciation and amortisation charges	523	496
Decrease/(Increase) in debtors	1,833	(4,701)
(Decrease)/Increase in creditors	(2,494)	3,788
(Decrease) in provisions	(38)	(182)
Net cash inflow from operating activities	(573)	(1,903)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in October 2019, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102.

The financial statements have been prepared on a going concern basis under the historical cost convention. Under 'Going Concern' on page 42 the trustees state that they have reasonable expectation that there are no material uncertainties that call into doubt our ability to continue in operation and meet our liabilities as they fall due. Consequently, the trustees have a reasonable expectation that the Group will continue in existence for at least the next 18 months and, therefore, have adopted the going concern basis in preparing these financial statements.

The Charity has adapted the Companies Act formats to reflect the Charities SORP and the special nature of the Charity's activities. The principal accounting policies are set out below and have been applied consistently throughout the current year and the comparative year.

(b) Basis of consolidation

The consolidated statement of financial activities (SOFA), group balance sheet and statement of cash flows consolidate the financial statements of the Charity and its wholly-owned subsidiaries Foster Parents Plan International UK Ltd and SDDirect. The financial statements of the subsidiaries are consolidated with the Charity on a line-by-line basis. Transactions and balances between the entities are eliminated on consolidation. Details on the subsidiaries are given in Note 12.

No separate SOFA has been presented for the Charity alone, as permitted by s408 of the Companies Act 2006.

(c) Fund accounting

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Plan International UK has two designated funds: the fixed asset fund and the Social Development Direct Fund (see note 17).

The Fixed Asset Fund represents the net book value of tangible and intangible fixed assets originally funded from General Reserves. The transfer made between the general and designated funds represent capital additions less depreciation and amortisation charges and disposal losses.

The Social Development Direct Fund represents net current asset value of the trading subsidiary.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. Expenditure is charged against the specific fund in accordance with donor rules. An analysis of these funds is set out in note 18.

(d) Income

All income is included in the SOFA when the Charity is legally entitled to the income, receipt is probable and the amount can be measured reliably.

Donations and legacies

Income from sponsors is accounted for on a receipts basis.

Income from Gift Aid tax reclaims on donations is recognised on an accruals basis. All donations are covered under a valid Gift Aid declaration.

Other donations and appeals income includes income from Plan Ltd (a wholly owned subsidiary of Plan International Inc, see note 3), corporates, trusts, foundations and major donors. This is accounted for on a receipts basis and/or on an accruals basis as per the conditions of the contracts and the charity SORP. As per the charity SORP, legacies are accounted for on an accruals basis.

Pecuniary legacies are recognised once probate has been granted and notification of entitlement has been received. Residuary legacies are recognised when probate is granted and there is sufficient information to value them and any conditions attached to the legacy are either within the control of the charity or have been met. An allowance is made against the amounts receivable to reflect the uncertainty inherent in estate administration.

Charitable activities

Income from charitable activities is earned under grants and contracts with governments, other agencies, corporates, trusts and foundations, and major donors for the specific provision of goods and services in the furtherance of our purpose.

Grants that provide core funding, or are of a general nature, are included as 'Donations'.

Grant and contract income is accrued once all conditions that would permit entitlement have been met. Where payments are received in advance of this point, they are held on the balance sheet as deferred income.

Income earned under contracts with donors where payments are contingent on the achievement of pre-agreed results is recognised in line with achievement of these results. Where it is probable that total contract costs exceed total contract income, the expected deficit is recognised immediately. Income and expenditure in relation to these contracts are recognised within restricted funds, with any surplus or deficit shown as a transfer to or from unrestricted funds.

Gifts in Kind

Gifts in Kind donated for distribution to beneficiaries are included at fair value and recognised as income from charitable activities when they are received.

Gifts in Kind also include services received in relation to campaigning, fundraising and professional advice. These have been included within 'Donations' at fair value at the time that the service is received. In accordance with the SORP, no amounts are included in the financial statements for services donated by volunteers, although their work is considered vital to the activities of Plan International UK.

Trading activities

Income from trading activities is accounted for on an accruals basis and represents and the amounts charged to customers for goods and services supplied through FPPI UK and Social Development Direct Ltd, excluding VAT (see Note 6).

Rental income

Rental income represents income from sub-tenants which shared the Finsgate building with Plan International UK as their landlord and was recognised on an accruals basis.

(e) Expenditure

All expenditure is accounted for on an accruals basis and is classified in the SOFA according to the activity to which it relates. Direct costs, including attributable staff costs, are allocated on an actuals basis to the key strategic areas of activity.

Expenditure on charitable activities includes both costs incurred directly by Plan International UK and grants payable to Plan International Inc and to partner organisations in furtherance of Plan International UK's charitable objectives. Grants payable are accounted for once all conditions that would limit recognition of the funding commitment have been met. Expenditure in relation to Gifts in Kind is recognised on distribution to country offices, for goods, or at the point that a service is received by Plan International UK.

Support costs, such as governance, general management, financial management, information technology, human resources, and facilities, are allocated between activities on the basis of staff numbers employed on those activities during the period.

Governance costs are the costs associated with the governance arrangements of Plan International UK and include an estimate of management time spent on strategic activities as well as direct costs associated with governance.

(f) Pension costs

Pension contributions paid by the Charity in respect of employees to a defined contribution scheme are charged to the SOFA as they become payable and are allocated to the same funds as the salary costs to which they relate.

(g) Operating leases

Operating lease rentals are charged to the SOFA on a straight-line basis over the life of the lease.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Items costing less than £3,000 are not capitalised.

Depreciation for all fixed assets is calculated on a straight-line basis to write off the cost of the assets over their estimated useful lives as follows.

Leasehold property improvements	Lease period remaining
Office equipment	5 years
Computer hardware	5 years

The carrying value of fixed assets is reviewed annually for impairment if events or changes in circumstances suggest that their carrying amount may not be recoverable.

(i) Intangible assets and amortisation

Intangible assets are stated at cost less accumulated amortisation.

Amortisation for all intangible assets is calculated on a straight-line basis over their estimated useful lives as follows:

Computer software	3 years
Goodwill	5 years

(j) Financial instruments

Plan International UK has financial assets and liabilities that qualify as basic financial instruments. They are measured as follows:

Cash	Cash held at bank and in hand
Debtors	Initially at settlement amount after any trade discounts. Subsequently at cash or other consideration expected to be received.
Creditors	Initially at settlement amount after any trade discounts. Subsequently at cash or other consideration expected to be paid.

(k) Provisions for liabilities

Provisions for future liabilities are recognised when Plan International UK has a legal or constructive financial obligation as a result of a past event for which it is probable that a transfer of economic benefits will be required to settle the obligation, and where the amount can be reliably estimated.

(l) Foreign currencies

Transactions in foreign currencies are recorded at the monthly book rate at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange at the balance sheet date. All exchange differences are taken to the SOFA.

(m) Company status

The Charity is a public benefit entity and a company limited by guarantee. The members of the Company are the trustees named on p 42. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per trustee.

(n) Taxation status

Plan International UK is a registered charity within the definition of Section 202 of the Corporation Tax Act 2010 and is thus exempt from taxation on its charitable activities. The trading subsidiaries of Plan International UK, Foster Parents Plan International UK Ltd and SDDirect each make a charitable donation leaving no UK corporation tax payable. These donations are made under deeds of covenant and are therefore accrued in full at year-end.

Irrecoverable VAT is not separately analysed and is charged to the SOFA when the expenditure to which it relates is incurred or invoiced and is allocated as part of the expenditure to which it relates.

(o) Business combinations

Business combinations are accounted for as an acquisition. The cost of a business combination is the fair value of the consideration paid and payable plus the costs directly attributable to the business combination. Where the consideration paid and payable exceeds the value of the net assets acquired, goodwill arises on acquisition and is disclosed in the consolidated balance sheet. 'Goodwill' is an intangible fixed asset which is amortised over its useful life. Goodwill is reviewed for impairment at each balance-sheet date.

In accordance with FRS 102, intangible assets acquired as part of an acquisition are only recognised separately from goodwill where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity; and the cost or value of the asset can be measured reliably.

(p) Critical accounting judgements and key sources of estimation uncertainty

In the application of the group's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These judgements, estimates and assumptions are made based on a combination of past experience, professional expert advice and other relevant evidence

The trustees consider that there are no key sources of estimation uncertainty as at 30 June 2025, however the following critical accounting judgements have been identified below:

Revenue recognition

Due to the range and complexity of the group's funding streams, revenue recognition is deemed to be an area that requires judgement to appropriately apply the income accounting policies explained in accounting policy 1d.

Cost allocation

The cost allocation methodology requires judgement as to what are the most appropriate bases to use to apportion support costs; these are reviewed annually for reasonableness. Support costs are allocated as explained in policy 1d.

Locally received income

Locally received income is income where the contract signatories are the donor and the relevant Plan International country office. However, the de facto fund manager is Plan International UK, who provides support and oversight to the country office. The income arising from such awards is thus recognised by Plan International UK. Income from charitable activities is detailed in accounting policy 1d.

Sponsorship

Child sponsorship is judged to be unrestricted income and not restricted to a particular cause because it is wholly aligned with the charity's objects. Sponsors have a one-to-one connection with the child they sponsor and donations are used to fund vital projects, benefiting whole communities in the country where the sponsored child lives and therefore it is reasonable to assess the income as unrestricted.

2. INCOME BY REGION: ORIGIN OF DONOR

	Unrestricted funds £000	Restricted funds £000	2025 Total £000	Unrestricted funds £000	Restricted funds £000	2024 Total £000
UK	33,054	20,278	53,331	37,009	21,912	58,921
Europe (Excl.UK)	-	893	893	-	1,449	1,449
Americas	-	7,448	7,448	-	6,480	6,480
Asia	-	8	8	-	3	3
East and South Africa	-	-	-	-	-	-
West and Central Africa	-	-	-	-	-	-
Total	33,054	28,626	61,680	37,009	29,844	66,853

3. DONATIONS

	Unrestricted funds £000	Restricted funds £000	2025 Total £000	Unrestricted funds £000	Restricted funds £000	2024 Total £000
Sponsorship	13,380	-	13,380	14,278	-	14,278
Gift Aid	3,256	-	3,256	3,320	-	3,320
Disasters Emergency Committee (DEC)	-	2,376	2,376	-	8,059	8,059
Plan Ltd	2,750	-	2,750	4,825	-	4,825
Other individual giving	1,216	409	1,625	1,136	391	1,527
Girls' Fund	-	595	595	-	643	643
Legacies	1,228	158	1,386	611	167	778
Emergency appeals	-	319	319	-	-	-
Major donors	125	-	125	195	-	195
Corporates ¹	186	-	186	90	-	90
Peoples Postcode Lottery (PPL)	3,000	-	3,000	3,100	-	3,100
Trusts and foundations	138	-	138	99	-	99
Total	25,278	3,857	29,135	27,654	9,260	36,914

¹Grants received from Corporates and Trusts and Foundations are included under Charitable Activities income in note 5.

4. CHARITABLE ACTIVITIES: INSTITUTIONAL DONORS

a) Included in incoming resources from charitable activities are grants from the following institutional donors:

	Unrestricted funds £000	Restricted funds £000	2025 Total £000	Unrestricted funds £000	Restricted funds £000	2024 Total £000
Education Cannot Wait	-	3,508	3,508	-	3,490	3,490
UN Agencies	-	3,118	3,118	-	3,430	3,430
World Bank	-	4,692	4,692	-	3,254	3,254
Foreign, Commonwealth & Development Office (FCDO)	-	3,206	3,206	-	2,798	2,798
European Commission (EC)	-	498	498	-	1,073	1,073
Start Fund	-	1,529	1,529	-	845	845
Global Partnership for Education	-	1,307	1,307	-	-	-
European Civil Protection and Humanitarian Aid Operations (ECHO)	-	33	33	-	172	172
Other	-	528	528	-	324	324
Total	-	18,420	18,420	-	15,386	15,386

b) The following table summarises all contributions from the UK Foreign, Commonwealth & Development Office (FCDO) in the year ended 30 June 2025 totalling £3,206,000 (2024: £2,798,000)

Country	Project name	2025 Total £000	2024 Total £000
Zimbabwe	Supporting Adolescent Girls' Education	-	131
Zimbabwe	Supporting Adolescent Girls Education (SAGE) II Programme	2,255	1,584
Zimbabwe	SAFE Adapted GALS training project	-	127
Zimbabwe	Gender Based Violence Fund	(2)	53
Sierra Leone	Girls Education Challenge	5	-
Tanzania	FCDO Schule Bore (Quality School)	281	334
Indonesia	ELRHA Data Driven Inclusion	-	30
Indonesia	ELRHA Dissemination Grant	4	16
UK	Promoting Equalities Regional Programme	635	380
Nigeria	NENTAD Protection in North East Nigeria	2	8
Sudan	Access to WASH	26	(10)
South Sudan	AHRC Protection Research	-	145
	Total	3,206	2,798

5. CHARITABLE ACTIVITIES: MAJOR PARTNERSHIPS

	Unrestricted funds £000	Restricted funds £000	2025 Total £000	Unrestricted funds £000	Restricted funds £000	2024 Total £000
Corporates	-	3,775	3,775	-	2,885	2,885
Trusts and foundations ¹	-	2,003	2,003	-	1,970	1,970
Major donors ¹	-	486	486	-	230	230
Corporate Gifts in Kind	-	87	87	-	113	113
Total	-	6,350	6,350	-	5,198	5,198

6. TRADING ACTIVITIES AND OTHER INCOME

a) Trading activities

	Unrestricted funds £000	Restricted funds £000	2025 Total £000	Unrestricted funds £000	Restricted funds £000	2024 Total £000
Programmatic trading income	6,933	-	6,933	8,065	-	8,065
Other trading income	34	-	34	42	-	42
Total	6,967	-	6,967	8,107	-	8,107

b) Other Income

	Unrestricted funds £000	Restricted funds £000	2025 Total £000	Unrestricted funds £000	Restricted funds £000	2024 Total £000
Rental income	217	-	217	656	-	656
Investment income	589	-	589	590	-	590
Other Income	2	-	2	2	-	2
Total	808	-	808	1,248	-	1,248

7. TOTAL EXPENDITURE

a) Analysis of total expenditure

Total Expenditure 2025	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2025 Total £000
Expenditure on raising funds					
Institutional donors	-	549	62	429	1,040
Public fundraising	-	1,747	3,828	1,479	7,055
Major partnerships	-	889	44	723	1,656
	-	3,185	3,935	2,631	9,751
Expenditure on charitable activities					
Long Term Development	17,825	2,321	1,121	1,260	22,528
Sexual and Reproductive Health and Rights	1,503	271	105	111	1,990
Health and Nutrition	277	505	213	59	1,054
Inclusive Quality Education	6,099	580	428	421	7,528
Protection from Violence	430	44	22	29	525
Youth Employment and Entrepreneurship	7,412	746	282	500	8,940
Other	2,105	176	71	139	2,491
Humanitarian	14,597	1,233	583	972	17,385
Protection in Humanitarian Action	7,488	635	287	498	8,908
Education in Emergencies	5,720	496	247	383	6,846
Sexual Health and Rights	661	50	24	44	778
Other	729	51	25	48	853
Environment and Resilience Programmes	1,794	183	83	122	2,181
Advocacy, Policy and Campaigning Work	18	841	420	1,126	2,405
SDD charitable activities	-	4,334	2,729	322	7,385
	34,234	8,912	4,935	3,803	51,884
Other expenditure					
Rental costs	-	-	-	-	-
Trading activity costs	-	-	-	-	-
	-	-	-	-	-
Sub total	34,234	12,098	8,870	6,434	61,635
Reallocation of salaries ¹	-	2,572	-	(2,572)	-
Total	34,234	14,670	8,870	3,861	61,635

Total Expenditure 2024	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2024 Total £000
Expenditure on raising funds					
Institutional donors	-	521	36	450	1,007
Public fundraising	-	1,459	2,005	1,576	5,041
Major partnerships	-	937	77	901	1,915
	-	2,917	2,118	2,927	7,962

Expenditure on charitable activities					
Long Term Development	14,464	2,316	1,044	764	18,588
Sexual and reproductive health and rights	5,725	732	291	289	7,037
Health and Nutrition	4,197	989	351	237	5,774
Inclusive Quality Education	2,394	346	294	130	3,164
Protection from Violence	1,044	132	33	52	1,261
Youth Employment and Entrepreneurship	220	27	2	11	260
Other	884	90	73	45	1,092
Humanitarian	24,351	2,531	970	1,191	29,043
Protection in Humanitarian Action	15,934	1,651	645	780	19,010
Education in Emergencies	7,077	752	289	347	8,465
Sexual Health and Rights	734	70	23	35	862
Other	606	58	13	29	706
Environment and Resilience Programmes	1,485	173	24	72	1,754
Advocacy, Policy and Campaigning Work	164	442	563	674	1,843
SDD charitable activities	-	3,962	3,666	282	7,910
	40,464	9,424	6,267	2,983	59,138
Other expenditure					
Rental costs	-	-	486	-	486
Trading activity costs	-	-	-	-	-
	-	-	486	-	486
Sub total	40,464	12,341	8,871	5,910	67,586
Reallocation of salaries ¹	-	2,769	-	(2,769)	-
Total	40,464	15,110	8,871	3,141	67,586

	2025	2024
	£000	£000
Net income is stated after charging:		
Services provided by the Charity's auditors:		
Fees payable for the audit of the consolidated financial statements	77	72
Additional Fees payable for the audit of the consolidated financial statements in prior year	-	-
Fees payable for other services:		
• Taxation and VAT	1	1
• Grant certification	-	-
	78	73
Exchange rate losses/(gains)	148	18
Depreciation and amortisation	523	496
Operating lease rentals – buildings	699	838

b) Grants paid

During the year Plan International UK made grants to Plan International Inc which designs and delivers programmes through regional, country and programme offices. The programme offices are located in areas where Plan International programmes are implemented, allowing Plan International to respond to the situations of the local communities.

Grants are also made to other partner organisations to deliver programmes to help children, their families and communities and to respond in emergency situations. No grants are made directly to individuals.

A list of grants paid is given below:

Partner Organisation	Country	2025 £000	2024 £000
Payments to Plan International Inc	Various	31,846	39,074
Payments to Plan International National Organisation	Colombia	397	258
Payments to Plan International National Organisation	India	106	85
Payments to Plan International National Organisation	Indonesia	311	256
Payments to Plan International National Organisation	Korea	138	-
Payments to Plan International National Organisation	Sweden	39	-
Payments to Plan International National Organisation	USA	-	17
Payments to Plan International members		32,838	39,690
African Women's Development & Communication	Sierra Leone	549	295
University of Sussex	Ethiopia	180	134
Relief International UK	Ethiopia	165	117
Save the Children	Myanmar	150	113
World Vision UK	Ukraine	127	85
CARE International UK	Ukraine	103	30
Christian Blind Mission (CBM) UK	Zimbabwe	87	-
The Open University	Zimbabwe	37	-
ActionAid Institutional Funding	Ukraine	11	-
Sightsavers	UK	(12)	-
		-	-
Payments to Non-Plan International Organisations		1,396	774
Total Grants Payable		34,234	40,464

c) Analysis of support costs

	Raising Funds £000	Charitable activities £000	2025 Total £000	Raising Funds £000	Charitable activities £000	2024 Total £000
Information technology	503	749	1,252	681	719	1,400
Finance & Legal ⁹	487	720	1,206	516	553	1,069
Human resources	415	550	965	517	478	995
General management	232	309	541	443	419	862
Governance	116	191	307	149	169	318
Office and premises ²	529	791	1,320	594	604	1,198

	Raising Funds £000	Charitable activities £000	2025 Total £000	Raising Funds £000	Charitable activities £000	2024 Total £000
Premises Dilapidations and Refurbishment ¹	79	104	183	(229)	(211)	(440)
Depreciation and amortisation	213	310	523	246	250	496
FX (Gains)/Losses	42	56	98	10	3	13
Loss on disposal of fixed assets	16	22	38	-	-	-
Total	2,631	3,802	6,433	2,927	2,983	5,910

¹During the year ended 30 June 2024, the landlord waived the dilapidation costs associated with the former Plan International UK offices at Finsgate, Cranwood Street. Subsequently, on 27 August 2024, Plan International UK entered into a new lease agreement for alternative premises. The associated refurbishment costs for the new premises and the dilapidation costs are included under the line Premises Dilapidations and Refurbishment.

²The year includes a 4 month period in which the leases for the old and new offices overlapped. While the new office was subject to a rent free period this is accounted for over the life of the new lease, so costs were accrued during this period and rent on both offices booked. Underlying office costs have decreased year on year.

³Due to structural changes some functions previously considered as general management have been reclassified as Finance and Legal. It has not been practical to restate comparatives. Taken as a whole support costs, excluding one-off expenses, were lower in 2024/25.

(d) Analysis of governance costs

	2025 £000	2024 £000
Legal and other professional fees – Gifts in Kind	87	113
Legal and other professional fees	28	14
External audit fees	90	83
Apportionment of staff costs	83	91
Internal audit fees	20	17
Other	-	-
	307	318

8. STAFF COSTS

	2025 £000	2024 £000
Staff costs		
Wages and salaries	12,386	12,675
Social security costs	1,367	1,347
Pension costs	846	849
Sub Total	14,599	14,871
Agency staff	71	239
Total	14,670	15,110

Plan International UK has a defined contribution pension scheme, which matches employee contributions up to a maximum of 7.5% of pensionable salary. The resulting fund belongs to the employee and can be transported when leaving Plan International UK. No employees receive benefits under a defined benefit pension scheme.

In line with government legislation, Plan International UK automatically enrolls all eligible staff into this defined contribution pension scheme, with all new joiners being enrolled into the scheme in the third pay period after the start of their employment.

A salary sacrifice scheme is in place, giving employees the opportunity to vary their employment terms and conditions such that they receive a lower gross salary, with Plan International UK paying additional employer pension contributions on the employee's behalf.

The number of employees whose emoluments, as defined for taxation purposes (i.e. net of salary sacrifice), amounted to £60,000 or more in the year were as follows:

	2025 Number	2024 Number
£60,000-£69,999	14	18
£70,000-£79,999	10	12
£80,000-£89,999	6	12
£90,000-£99,999	5	5
£100,000-£109,999	1	1
£110,000-£119,999	1	2
£120,000-£129,999	1	0
Total	38	50

Total employer pension contributions for these employees were £238,257 (2024: £243,415)

The highest paid employee in 2025 was the Chief Executive, who received £163,495, in the year including pension contributions and employer National Insurance contributions (2024: £159,742), and received no benefits in kind (2024: £nil).

The Leadership Team are the key management personnel of the charity. The total remuneration and benefits including pension contributions and employer National Insurance contributions of the key management personnel was £737,821, for 6 roles (2024: £811,839 for 7 roles).

None of the above received any benefits in kind. Redundancy and severance payments to staff in the year totalled £46,382 (2024: £96,614).

The average headcount and average number of employees, calculated on a full-time equivalent (FTE) basis, analysed by activity was:

	2025 Headcount	2024 Headcount	2025 FTE	2024 FTE
Fundraising	57	62	56	61
Communications, Advocacy & UK Programmes	33	45	31	43
International Programmes	51	51	50	50
Operations & CEO Office	43	49	42	42
SDDirect	60	72	58	62
Total	244	279	237	258

9. TRUSTEES' REMUNERATION

None of the trustees received any remuneration during the year for services to Plan International UK (2024: £nil). Directly-incurred expenses of the trustees borne by Plan International UK in the year ended 30 June 2025 were £8,090 (2024: £10,093). These expenses related to costs incurred by six trustees to attend Board meetings and Programme visits.

Plan International UK trustees are included in the Plan International UK local and the Plan International Inc. insurance arrangements, which includes indemnity insurance for trustees. These insurances provide cover:

- i. To protect the charity from loss arising from the neglect or default of its trustees, employees, or agents
- ii. To indemnify the trustees or other officers against the consequence of any neglect or default on their part.

10. TANGIBLE ASSETS

GROUP AND CHARITY As at 30 June 2025	Leasehold property improvements £000	Office equipment £000	Computer hardware £000	Computer software £000	Total £000
Cost					
At 1 July 2024	1,687	339	511	-	2,537
Additions	341	242	183	-	767
Disposals	(1,687)	(337)	(344)	-	(2,367)
Transfers	-	-	-	-	-
At 30 June 2025	341	245	350	-	936
Accumulated depreciation					
At 1 July 2024	1,612	337	409	-	2,358
Charge for the year	68	29	45	-	142
Disposals	(1,660)	(337)	(332)	-	(2,328)
Transfers	-	-	-	-	-
At 30 June 2025	20	30	122	-	172
Net book value					
At 30 June 2024	75	2	101	-	178
At 30 June 2025	321	215	228	-	764

GROUP AND CHARITY As at 30 June 2024	Leasehold property improvements £000	Office equipment £000	Computer hardware £000	Computer software £000	Total £000
Cost					
At 1 July 2023	1,687	339	495	-	2,521
Additions	-	-	43	-	43
Disposals	-	-	(27)	-	(27)
Transfers	-	-	-	-	-
At 30 June 2024	1,687	339	511	-	2,537
Accumulated depreciation					
At 1 July 2023	1,490	330	398	-	2,218
Charge for the year	122	7	38	-	167
Disposals	-	-	(27)	-	(27)
Transfers	-	-	-	-	-
At 30 June 2024	1,612	337	409	-	2,358
Net book value					
At 30 June 2023	197	8	96	-	301
At 30 June 2024	75	2	101	-	179

11. INTANGIBLE FIXED ASSETS

GROUP AND CHARITY As at 30 June 2025 Cost	Computer software £000	Goodwill¹ £000	Total £000
At 1 July 2024	2,249	1,148	3,398
Additions	15	-	15
Disposals	(24)	-	(24)
Transfers	-	(445)	(445)
At 30 June 2025	2,240	703	2,944
Accumulated depreciation			
At 1 July 2024	1,741	989	2,729
Charge for the year	221	160	381
Disposals	(24)	-	(24)
Transfers	-	(445)	(445)
At 30 June 2025	1,938	703	2,641
Net book value			
At 30 June 2024	509	160	669
At 30 June 2025	303	-	303

GROUP AND CHARITY As at 30 June 2024 Cost	Computer software £000	Goodwill¹ £000	Total £000
At 1 July 2023	2,048	1,148	3,196
Additions	202	-	202
Disposals	-	-	-
Transfers	-	-	-
At 30 June 2024	2,250	1,148	3,398
Accumulated depreciation			
At 1 July 2023	1,641	759	2,400
Charge for the year	100	229	329
Disposals	-	-	-
Transfers	-	-	-
At 30 June 2024	1,741	988	2,729
Net book value			
At 30 June 2023	407	389	796
At 30 June 2024	509	160	669

12. INVESTMENTS CHARITY

Shares in subsidiary undertakings

	2025 £
At 1 July 2024	1,706,133
Additions	-
Impairment	(1,006,131)
At 30 June 2025	700,002

Foster Parents Plan International (UK) Ltd is a trading company registered in England and Wales as company number 02457093, whose main activities are the licensing of the use of Plan International UK trademarks to third parties, and carrying out other non-primary purpose trading activities. In prior years the company also managed society lotteries. Each year the subsidiary makes a charitable donation under a deed of covenant of any taxable profits to Plan International UK. At 30 June 2025 the investment in Foster Parents Plan International (UK) Ltd was £2.

Plan International UK acquired 100% of the share capital of Social Development Direct (SDDirect) on 30 June 2020 for £1,706,000. SDDirect has been consistently profitable since acquisition until 2024/25 and all profits have been remitted to the parent charity. In 2024/25 the dramatic and unexpected cuts in UK and global aid led to losses. Following restructuring SDDirect is expected to return to profit in 2025/26 but longer term profit projections have been downgraded, reflecting lower income projections. As such the value of the charity's investment has been impaired in the year. The revised valuation, £0.7m, is judged to represent fair value given profit projections and risks.

SUBSIDIARY: Foster Parents Plan International (UK) Ltd	2025	2024
Total turnover	35	43
Total expenditure	(6)	(10)
Donation to Plan International UK	(29)	(33)
Net result for the year	-	-

The aggregate of assets, liabilities and funds was:

	2025	2024
Total assets	52	62
Total liabilities	(52)	(62)
	-	-

SUBSIDIARY: Social Development Direct	2025	2024
Total turnover	6,933	8,065
Total expenditure	(7,385)	(7,910)
Donations to Plan International UK	-	(155)
Net result for the year	(452)	-

The aggregate of assets, liabilities and funds was:

	2025	2024
Total assets	1,712	1,964
Total liabilities	(1,715)	(1,516)
Total funds	(3)	448

13. DEBTORS

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Amounts owed by institutional donors	4,386	5,305	4,217	5,305
Accrued income	3,865	4,761	3,307	4,260
Amounts owed by Plan International Inc	306	46	306	46
Other debtors	1,056	1,275	601	509
Prepayments	290	349	187	234
Amounts owed by subsidiaries	-	-	929	346
VAT recoverable	-	-	-	-
Total debtors	9,904	11,736	9,546	10,700

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

a) Analysis of creditors

	Group 2025 £000	Group 2024 £000	Charity 2025 £000	Charity 2024 £000
Accruals of transfers to Plan International Inc	5,530	8,330	5,530	8,330
Accruals of transfers to other partners	288	164	288	164
Deferred income and other creditors	14	141	-	129
Other accruals	1,426	1,179	1,076	638
Taxation and social security	455	495	336	376
Trade creditors	456	292	94	28
Amounts owed to Plan International Organisations	74	69	74	69
VAT payable	111	177	17	42
Amounts due to subsidiaries	-	-	-	-
Total creditors	8,354	10,847	7,415	9,776

b) Deferred income and other creditors

GROUP 2025	As at 1 Jul 2024 £000	Income Deferred	Deferrals Released	As at 30 June 2025 £000
Institutional Donors	-	-	-	-
Other	143	14	(143)	14
	143	14	(143)	14

15. PROVISIONS FOR LIABILITIES

GROUP AND CHARITY 2025	As at 1 July 2024 £000	Provision created £000	Provision released £000	Provision utilised £000	As at 30 June 2025 £000
Dilapidations	-	6	-	-	6
Grants	270	-	(44)	-	226
Total	270	6	(44)	-	232

Estimated dilapidations costs, required to make good Plan International UK's offices upon the termination of the lease with our landlords, are being accrued over the length of the lease. In November 2024 Plan International UK moved offices and entered into a new lease which expires on the 26th August 2034.

Grants represents the estimated funds returnable to donors where the group has not been able to spend funds received in accordance with donor wishes, including losses incurred from fraud and disallowances at Country Office level. These losses are being recovered from Plan International Inc such that Plan International UK suffers no net loss.

16. COMMITMENTS

a) Commitments under operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

GROUP	Land and buildings 2025 £000	Other 2025 £000	Total 2025 £000	Land and buildings 2024 £000	Other 2024 £000	Total 2024 £000
Operating lease expiring:						
Less than one year	493	4	497	388	4	392
Between two and five years	2,466	-	2,466	-	4	4
After five years	1,973	-	1,973	-	-	-
Total	4,932	4	4,936	388	8	396

b) Programme Commitments

At year end, the group had undertaken to deliver projects which will be completed over a number of years. The majority of the funds needed for these projects are subject to legal agreements with donors to ensure that Plan International UK will be reimbursed. For some of these projects, Plan International UK is required to provide additional funding to match that provided by the main donor. At 30 June 2025, donors had yet to be found for programme commitments totalling £412,000 (2024: £864,000) as detailed below:

GROUP	Total 2025 £000	Total 2024 £000
Less than one year	151	504
Between two and five years	238	296
After five years	23	64
Total	412	864

No provision has been recognised as we expect to be able to find donors for those over the remaining life of the projects.

c) Capital commitments

The value of group contracts placed in the year for future capital expenditure not accrued for in the financial states was £nil (2024: £nil)

17. STATEMENT OF FUNDS

GROUP AND CHARITY 2025	Balance 1 July 2024	Total Income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2025
	£000	£000	£000	£000	£000	£000
Unrestricted funds:						
General funds	11,879	26,081	(26,458)	-	(218)	11,284
Designated funds: Social Development Direct	413	6,973	(7,385)	-	(4)	(3)
Designated funds: Plan UK Fixed asset fund	845	-	-	-	222	1,067
Total unrestricted funds	13,137	33,054	(33,843)	-	-	12,348
Restricted funds	3,880	28,626	(27,792)	-	-	4,714
Total funds	17,017	61,680	(61,635)	-	-	17,062

CHARITY 2025	Balance 1 July 2024	Total Income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2025
	£000	£000	£000	£000	£000	£000
Unrestricted funds:						
General funds	11,923	26,129	(27,299)	-	623	11,375
Designated funds: Social Development Direct	1,706	-	-	-	(1,006)	700
Designated funds: Plan UK Fixed asset fund	606	-	-	-	383	989
Total unrestricted funds	14,235	26,129	(27,299)	-	-	13,064
Restricted funds	3,880	28,626	(27,792)	-	-	4,714
Total funds	18,115	54,755	(55,091)	-	-	17,779

18. RESTRICTED FUNDS

GROUP AND CHARITY	Balance 01 July 2023	Income	Expenditure	Balance 30 June 2024	Income	Expenditure	Balance 30 June 2025
	£000	£000	£000	£000	£000	£000	£000
Girls Fund	270	643	(668)	245	595	(731)	109
DEC - Ukraine Humanitarian Appeal	8	8,059	(8,243)	(176)	741	(565)	(1)
DEC - Cyclone Idai Appeal	(4)	-	11	7	19	(19)	7
DEC - Covid Appeal	(2)	-	2	-	-	-	-
DEC - Middle East Humanitarian Appeal	-	-	-	-	1,359	(1,234)	125
DEC - Myanmar Earthquake Appeal	-	-	-	-	257	(257)	-
Other voluntary income including appeals	811	558	(575)	794	886	(807)	873
Donations	1,083	9,260	(9,473)	870	3,857	(3,613)	1,113

GROUP AND CHARITY	Balance 01 July 2023 £000	Income £000	Expenditure £000	Balance 30 June 2024 £000	Income £000	Expenditure £000	Balance 30 June 2025 £000
FCDO - Supporting Adolescent Girls Education (SAGE) II Programme	-	1,583	(1,685)	(102)	2,255	(2,224)	(71)
FCDO - Promoting Equalities Regional Programme	-	380	(555)	(175)	635	(450)	10
FCDO - Schule Bora (Quality School)	(20)	334	(266)	48	281	(226)	103
FCDO - Supporting Adolescent Girls' Education Zimbabwe	(82)	131	(49)	-	-	(1)	(1)
FCDO - Others	71	370	(398)	43	34	(4)	73
ECW	319	3,490	(3,840)	(31)	3,508	(3,265)	211
ECHO	93	172	(172)	93	33	12	139
European Commission - Promoting universal Sexual and Reproductive Health and Rights of vulnerable adolescents in Africa	236	635	(634)	237	429	(733)	(67)
European Commission - Building Resilience: Education Opportunities in Fragile and Crisis Affected Environments	(209)	(122)	414	83	-	(344)	(261)
European Commission - Joint Action for Nutrition Outcome (JANO)	12	334	(367)	(21)	(26)	47	-
European Commission - Others	266	226	(288)	204	94	(107)	191
Global Partnership for Education - School Renovation Project - Guinea	-	-	-	-	1,307	(1,370)	(62)
UNOCHA	95	818	(933)	(20)	211	(179)	12
UNICEF	(27)	1,779	(1,840)	(88)	1,590	(1,584)	(83)
UN Agencies - Others	155	833	(882)	106	1,317	(1,373)	50
World Bank - Eu Sou Capaz Girls Empowerment Program	(41)	2,409	(2,556)	(188)	(48)	36	(201)
World Bank - Accelerating Nutrition Result in Nigeria	405	817	(948)	274	(73)	191	392
World Bank - Liberia Women Empowerment Project	-	-	-	-	4,825	(4,583)	242
World Bank - Others	(17)	28	(33)	(22)	(11)	17	(16)
Other institutional donors	27	1,169	(1,223)	(27)	2,057	(2,209)	(179)
Institutional donors	1,283	15,386	(16,255)	414	18,420	(18,351)	483
Corporates	1,673	2,998	(3,031)	1,640	3,861	(3,834)	1,668
Major donors	210	230	(224)	216	486	(459)	243
Trusts and foundations	420	1,971	(1,652)	739	2,003	(1,534)	1,205
Major partnerships	2,304	5,199	(4,907)	2,596	6,350	(5,827)	3,115
Total restricted funds	4,671	29,844	(30,635)	3,880	28,626	(27,792)	4,714

¹Negative fund balances are due to costs incurred in advance of income recognised which is commuted and will be recognised in future periods.

GROUP AND CHARITY	Balance 01 July 2023 £000	Income £000	Expenditure £000	Balance 30 June 2024 £000	Income £000	Expenditure £000	Balance 30 June 2025 £000
Asia	880	3,455	(3,760)	575	5,451	(5,146)	880
East and Southern Africa	315	9,211	(9,586)	(60)	8,312	(8,103)	149
UK	(158)	569	(581)	(170)	577	(507)	(99)
West and Central Africa	389	4,827	(4,810)	406	8,647	(8,542)	511
Americas	15	1,245	(1,131)	129	1,761	(1,863)	26
Europe	827	8,838	(9,963)	(298)	2,014	(2,616)	(901)
Multiple Regions ¹	(46)	1,155	(707)	402	1,122	(738)	785
Not defined ²	2,449	544	(98)	2,895	743	(277)	3,360
Total restricted funds	4,671	29,844	(30,635)	3,880	28,626	(27,792)	4,714

¹'Multiple Regions' includes restricted funds which support multiple projects across more than one region.

²'Not Defined' includes funds received by donors against restricted funds including the Girls Fund and Forgotten Children's Fund, which are later transferred to projects in line with the fund's objectives, plus holding funds for Corporate donors whilst the programmes are in development.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

GROUP AND CHARITY 2025	Unrestricted Funds		Restricted Funds £000	Total Funds £000
	General £000	Designated £000		
Fund balances at 30 June 2025 are represented by:				
Tangible fixed assets	-	764	-	764
Intangible Assets	-	303	-	303
Current assets	12,111	1,634	10,835	24,580
Current liabilities	(820)	(1,639)	(5,895)	(8,354)
Provisions for liabilities and charges	(6)	-	(226)	(232)
Total net assets at 30 June 2025	11,285	1,062	4,714	17,062
Total net assets at 30 June 2024	11,879	1,258	3,880	17,017

CHARITY 2025	Unrestricted Funds		Restricted Funds £000	Total Funds £000
	General £000	Designated £000		
Fund balances at 30 June 2025 are represented by:				
Tangible fixed assets	-	686	-	686
Intangible Assets	-	1,003	-	1,003
Current assets	12,902	-	10,835	23,736
Current liabilities	(1,520)	-	(5,895)	(7,415)
Provisions for liabilities and charges	(6)	-	(226)	(232)
Total net assets at 30 June 2025	11,375	1,689	4,714	17,779
Total net assets at 30 June 2024	11,923	2,312	3,880	18,115

GROUP AND CHARITY 2024

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	
	£000	£000	£000	£000
Fund balances at 30 June 2024 are represented by:				
Tangible fixed assets	-	179	-	179
Intangible Assets	-	669	-	669
Current assets	12,505	1,925	12,856	27,286
Current liabilities	(626)	(1,515)	(8,706)	(10,847)
Provisions for liabilities and charges	-	-	(270)	(270)
Total net assets at 30 June 2024	11,879	1,258	3,880	17,017
Total net assets at 30 June 2023	11,592	1,487	4,671	17,750

CHARITY 2024

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	
	£000	£000	£000	£000
Fund balances at 30 June 2023 are represented by:				
Tangible fixed assets	-	96	-	96
Intangible Assets	-	2,215	-	2,215
Current assets	12,993	-	12,857	25,850
Current liabilities	(1,070)	-	(8,707)	(9,777)
Provisions for liabilities and charges	-	-	(270)	(270)
Total net assets at 30 June 2024	11,923	2,312	3,880	18,115
Total net assets at 30 June 2023	11,592	2,354	4,673	18,619

20. RELATED PARTIES

Plan International Inc

Plan International UK is a member of Plan International Inc. During the year Plan International UK recognised funds transfers totalling £22,427,000 (2024: £26,703,000) directly to Plan International Inc and other Plan International entities to undertake international development programme activities in overseas countries. In addition, £10,411,000 (2024: £8,046,000) was transferred directly from our donors to Plan International entities.

In line with our approach of accruing transfers once all conditions that would limit recognition of the funding commitment have been met, there was an accrual of £5,570,000 (2024: £4,943,000) of transfers to Plan International Inc outstanding at year-end.

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

Plan Ltd

Plan Ltd is a wholly-owned trading subsidiary of Plan International Inc. Income in the year was received by Plan International UK from Plan Ltd under deed of covenant as set out in Note 3.

Disasters Emergency Committee

Plan International UK is a member of the Disasters Emergency Committee (DEC) and Plan International UK's Chief Executive, Rose Caldwell, is a trustee of the DEC.

In the year Plan International UK made a membership donation of £52,736 (2024: £57,377). Plan International UK's income in the year included £2,376,000 (2024: £8,059,000) receivable from DEC appeals. Of this £1,529,000 was outstanding at year-end (2024: £2,825,000).

International Broadcasting Trust

Rose Caldwell, CEO of Plan International UK, is the Chair of the International Broadcasting Trust. In the year, Plan International UK paid membership fees totalling £5,000 (2024: £5,000).

Plan International UK Trustees

In the year donations were received from trustees totalling £5,719 (2024: £2,131).

Foreign, Commonwealth and Development Office (FCDO)

Beverley Tew, trustee, is a non-executive director of the FCDO. Plan International UK's income in the year included £3,206,000 (2023: £2,798,000) receivable from the FCDO.

Foster Parents Plan International UK Ltd

The below table shows the transactions that took place between Foster Parents Plan International UK Ltd and Plan International UK in the year ended June 2025. Plan International UK incurred £nil (2024: £nil) of costs that were recharged to FPPI UK for staff time and other overheads.

Party	Nature of Relationship	Transaction	Income for the year ended 30 June 2025	Expenditure for the year ended 30 June 2025	Debtor balance for the year ended 30 June 2025	Creditor balance for the year ended 30 June 2025
			£000	£000	£000	£000
Foster Parents Plan International UK Ltd.	Wholly owned subsidiary		35	6	3	23

Social Development Direct

The below table shows the transactions that took place between Social Development Direct and Plan International UK in the in the year ended 30 June 2025.

Party	Nature of Relationship	Transaction	Income for the period ended 30 June 2025	Expenditure for the period ended 30 June 2025	Debtor balance as at 30 June 2025	Creditor balance as at 30 June 2025
			£000	£000	£000	£000
Social Development Direct LTD	Wholly owned subsidiary		6,933	7,385	1,197	1,715

THANK YOU

We wish to thank every one of our supporters. Whether through sponsorship, donating to our emergency appeals or leaving a gift in your will, every supporter makes our work possible and helps us to change children's lives around the world.

Plan International UK would particularly like to thank the following for their support over the period 01 July 2024–30 June 2025.

YOUTH ADVISORY PANEL

Amelie, Aneurin, Ashwa, Bhumiekaa, Clara, Elishia, Imtinan, Jennifer, Kadie, Matthew, Millie, Neisha, Neve, Nova, Nyasha, Poppy, Samantha, Suzzeth, Serena.

TRUSTS AND FOUNDATIONS

CB & HH Taylor 1984 Trust, Coles-Medlock Foundation, Ennismore Foundation, Foundation for Education to Improve Family Planning, LACT Programme – The Karlsson Játiva Charitable Foundation, Masonic Charitable Foundation, MJB Charitable Trust, Moondance Foundation, People's Postcode Lottery, Swire Charitable Trust, The Anglo-American Charitable Foundation, The Band Aid Charitable Trust, The CHK Foundation, The Evan Cornish Foundation, The Ladderstream Foundation

CORPORATE SUPPORTERS

Addleshaw Goddard, AstraZeneca, Costa Foundation, Inflexion Foundation, Kaplan International, Mowgli Street Food, Nurofen (Reckitt), ServiceNow, Standard Chartered Foundation, Study Group, VENT For Change

DONORS

Andrew Phillipps, Bryn Kennard, Catherine Edwards, Chris and Natalie Letcher, Georgina and Bernard David, Helen and Colin David, Helen Hurst and Matthew Witt, John M Hill, Lisa Eldridge, Nilema Bhakta-Jones, Paul and Diane Sinnett, Paul and Kay Goswell, Roger and Jenny Dennis, Steph Walford and Margaret Pemberton, Stephen Lloyd, Tom Hearn

INSTITUTIONS

Education Cannot Wait, European Commission (EC), Foreign, Commonwealth & Development Office (FCDO), Global Partnerships for Education (GPE), Jersey Overseas Aid, Start Fund, UN Agencies, World Bank.

HIGH PROFILE SUPPORTERS

Glastonbury Festival, Adjoah Andoh, Becky Adlington, Ben Bailey-Smith, Beverly Knight, Candice Carty-Williams, Cat Burns, Catherine Bohart, Charlene White, Dame Harriet Walter, Daryl McCormack, Ellie Goldstein, Ellis Ranson, George Mpanga 'George the Poet', Joanne Froggatt, Kate Lawler, Lucy Bronze, Molly Rainford, Peter Gabriel, Ramla Ali, Sir Steve McQueen, Tillie Amartey, Vee Kativhu, Will Poulter, Yomi Adegoke

Plan International UK
Discovery House
28-42 Banner Street
London
EC1Y 8QE

www.plan-uk.org

 PlanInternationalUK

 @PlanUK

 @plan_uk

 planuk

Please contact us if you would like this report in an alternative format.

Editor: Joanna Biernat, Laura Oakley

Design: Txabi Jones (txabijones.com)

© Plan International UK. No part of this publication can be reproduced without the permission of Plan International UK.

Registered charity number: 276035. Registered in England number: 1364201

On the cover: Melissa, 13, is part of a Girls' Education Movement (GEM) club in her school in Uganda. The club teaches students about menstrual health and life skills which help them stay in education.



**For children and
equality for girls**

PLAN INTERNATIONAL UK

England & Wales - Charity number 276035

Accounts



For children and
equality for girls

PLAN INTERNATIONAL UK TRUSTEES' ANNUAL REPORT 2024



CONTENTS

Contents	2
About Plan International	3
Welcome from our CEO and Chair	4
A message from our Youth Advisory Panel	6
Our impact	7
Strategic review	9
Our strategy	10
Our supporters	24
Looking back: Strategy highlights 2021–2023	25
Looking forward: Our 2024–2027 strategy	26
Statutory review	29
Financial review	30
Managing risk	34
Our people	36
Our organisation	38
Legal and administrative information	47
Accounts	50
Independent auditor’s report	51
Primary statements	54
Notes forming part of the financial statements	58
Thank you	91

The information included on pages 9–28 constitutes Plan International UK’s Strategic Report for the year to 30 June 2024.

ABOUT PLAN INTERNATIONAL

Plan International is an independent development and humanitarian organisation that advances children's rights and equality for girls. We strive for an equal world where every child can reach their full potential and every girl can choose their own future.

For more than 85 years, we've been building powerful partnerships to protect children's rights and fight inequality. To create lasting change, we work together with children, local communities, partners and supporters.

Plan International works across more than 80 countries to build a future where every child is safe and receives an education. A world where all girls are free from violence, in control of their own body, know their rights and have their voices heard. And if disaster strikes, we're there too. We work to protect children, keep them learning and help their communities to recover, rebuild and develop their resilience.

Plan International UK is part of the Plan International global family and leads the work of the charity in the UK. This includes raising crucial funds for our work; advocacy and campaigning with young people; and tackling the barriers girls face in the UK.

We work closely in partnership with Plan International to support the effective design

and implementation of the programmes we fund overseas.

The projects highlighted in this report have all received financial support from Plan International UK – many will also receive funding from other Plan International members and other partners. The reach and impact included in this report reflect the whole project.

Plan International UK is an independent development and humanitarian children's charity, with no religious, political or government affiliation.

The Trustees' Annual Report 2024 covers the period 1 July 2023–30 June 2024.



“It's important to talk about violence in order to prevent it,” says 12-year-old Génesis from Honduras. She is raising awareness of violence and sexual abuse in her community.

WELCOME FROM OUR CEO AND CHAIR

The external environment in which Plan International operates remains challenging. Changing geopolitics, conflict and climate change continue to erode previous progress and exacerbate inequalities, poverty and hunger around the world. This, alongside sobering estimates that it will take over 130 years to achieve gender equality, makes all of us even more resolute and determined in our purpose: to advance children's rights and equality for girls.

Despite facing uncertainties and constraints, we are immensely proud of our work. Earlier this year, Rose visited a project in Jesús de Machaca in Bolivia which empowered young women to start entrepreneurial ventures. The programme not only contributed to their financial independence but was also achieving long-term change in their communities – shifting perspectives on the role of girls and women, and demonstrating the agency of young people to make change within their own communities.

While there, Rose met Cristina, a former sponsored child, who said that the encouragement of her sponsor had given her the confidence and belief in herself to continue her education. She is now leading a youth network of thousands of young people in the 20 provinces of the region. She is also the main youth interlocutor with the departmental and national

government to advocate for investment and programmes that benefit young people.

Elsewhere, we have seen tangible impacts of our work. Delivering critical nutrition services to hundreds of thousands of families in Nigeria over the last three years, has led to healthier mums and pregnant women, as well as lower rates of malnutrition among babies and children. In Zimbabwe, 13,200 marginalised adolescent girls have now received vocational skills and learning through our work there. Around 77% of these girls have then gone on to further education, training or employment – dramatically enhancing their options and prospects in life. Our Young Health Programme is also notable, running both in the UK and in several locations overseas. This programme is redefining how young people are informed and supported in making positive choices for their health, wellbeing and lifestyle.

At the same time, the deeply concerning and worsening situations in Gaza, Sudan, and Ukraine, to name just a few, have weighed heavily on our hearts. The images and stories emerging from these regions serve as a stark reminder of the urgency and importance of humanitarian response, as well as the gendered impacts of crisis on girls and young women. We continue to raise funds, advocate to governments to take action, and work with local partners to provide vital aid to those living in these catastrophic crises.

With reductions in UK Government funding for aid and the impact of the cost-of-living crisis in the UK on fundraising from the public, we have

taken action to reduce our UK cost base. This is to ensure we get as much funding as possible to the communities we work with around the world, while at the same time working to ensure long-term financial sustainability. We have also developed a new strategy focusing on the areas we've identified as key in order to continue to have impact on the lives of children and girls over the coming years. You can read more about it on page 26.

We are proud to be a founding signatory to Pledge for Change, re-imagining the role of international non-governmental organisations (INGOs) in the global humanitarian and development aid system. We are working across the Plan International family and with partners to achieve the long-term aspiration of a stronger aid ecosystem based on the principles of solidarity, humility, and self-determination.

It is only through harnessing the collective power of our sponsors, donors, partners, staff, volunteers and young people we work with that we are able to create lasting impact. Thank you to all who have contributed to our mission. Your generosity and ongoing support fuels our passion and enables our progress towards advancing children's rights and achieving equality for girls.



Rose Caldwell
Chief Executive



Professor Sir Ian Diamond
Chair

A MESSAGE FROM OUR YOUTH ADVISORY PANEL

My name is Aneurin. I've been a member of Plan International UK's Youth Advisory Panel (YAP) since August 2023. Joining YAP has given me so many opportunities to grow and work with an amazing team.

YAP is a group of young people who are committed to the advocacy of children's rights and gender equality. We work in a team to inform the decision making of Plan International UK to ensure the voices of the youth are taken into account. This is important in making sure the charity carries out their goal properly: to promote the rights of children and girls.

I applied to YAP as a way of gaining vital experience in advocacy and campaigns. Yet, in retrospect, I have gained so much more. I've strengthened many valuable skills such as teamwork, communication and organisation. Skills that helped me land my current position as a catering assistant at my local hospital, and that have helped me grow as a person.

Stand-out activities include the inductions we did on media training, humanitarian aid and campaigns; all of which are relevant to my desired career in diplomacy.



One highlight would have to be all the work we did leading up to the 2024 General Election. From the honest conversations we had on the current political state of our country, to the contributions we made on Plan International UK's General Election Manifesto, we at YAP are very fortunate to be part of an organisation that actively listens to young people.

Yet our work is far from done. It's up to all of us to hold our politicians to account. We at YAP are looking to contact our local MPs to urge the new Government to prioritise advancing children's and girls' rights so we can create a better world for our youth.

I'm incredibly proud of what we've achieved so far and look forward to another year of being a youth advisor.

Aneurin
Plan International UK YAP member

OUR IMPACT



“I come here to meet friends and play with them,” says 12-year-old Lena who attends a child-friendly space set up by Plan International in South Sudan. Her family was forced to flee the conflict in Sudan.

WE REACHED NEARLY 7 MILLION CHILDREN, YOUNG PEOPLE AND THEIR COMMUNITIES AROUND THE WORLD, ACROSS 68 PROJECTS IN 32 COUNTRIES:



1.3 MILLION

people directly supported by our programmes, 67% of whom were girls and women

5.59 MILLION

people indirectly reached through our work



Thanks to our

56,900 UK SPONSORS

we are supporting nearly

63,000 CHILDREN

74,800 SUPPORTERS

generously donated to our work

7,500 CAMPAIGNERS

in the UK stood with us to fight for equality for girls

STRATEGIC REVIEW



“I learnt a lot from Plan International about my menstrual health and hygiene. I now share this information with my friends,” says Nesly, 15, from Guatemala.

OUR STRATEGY

Our Trustees' Annual Report is structured to reflect our 2021–2023 organisational strategy. During this reporting period, we came to the end of this strategy and embarked upon a new one.

For the purposes of this report, we continue to share our reflections and achievements from the past year against our 2021–2023 strategy. On page 25, we also offer some additional highlights from across the full strategy period.

These reflections remind us of the progress made towards advancing children's rights and equality for girls. Yet they also humble us with what is still to be done. There are many barriers to progress and Plan International UK must continue to evolve so we can deliver our mission in a changing world.

Our new organisational strategy, spanning 2024–2027, seeks to position us to do that. Read more about it on pages 26–28.



PROGRAMME WITH IMPACT

Together with communities and partners, we deliver programmes which help tackle the biggest challenges facing children and young people in the UK and globally – with a particular focus on girls, in all their diversity.



Plan International / Peter Amgad

Colleagues at Plan International Egypt preparing dignity kits for girls and women in Gaza.

Our programmes prioritise protecting children’s rights and keeping girls safe, learning and in control of their bodies, including in humanitarian crises – an area in which we are seeing a sharp increase in need worldwide.

Delivering both long-term development programmes and responding to humanitarian crises ensures we continue to have impact in the lives of children, and especially girls who often find themselves disproportionately affected.

And increasingly, our programmes must simultaneously do both – work with communities to address longer-term needs while preparing for and responding to crises.

This year we supported people affected by the humanitarian crises in Gaza and Sudan, among many others. In Gaza, more than 85% of the population has been displaced from their homes since events on 7 October 2023. Thousands of children have been killed. Without a ceasefire, children and families remain at huge risk. And in Sudan, where conflict broke out in April 2023, nearly a million people are on the brink of famine, including children.

We have scaled up our response to both crises, working in partnership with other Plan International offices and local partners to deliver much-needed aid. This includes food and water, non-food items such as shelter materials, and mental health and psychological support. Though access in Gaza has been challenging, we were able to deliver 19 trucks of supplies into Gaza and 6,000 hot meals.

As proud members of the Disasters Emergency Committee (DEC), we also continued to support people affected by the Ukraine conflict, reaching almost 467,000 people since our response began in 2022. We have strengthened civil society organisations and provided refugees and displaced families with multiple services. This includes food, financial support for accommodation and shelter rehabilitation, and life skills and employment support. It also includes protection services, safe spaces for children, and mental health and psychological support.

Elsewhere, our child sponsorship programme supported communities all over the world to help educate, empower and protect children. Nearly 63,000 children around the world were supported directly by UK sponsors alone last year. With this support, communities have been able to provide what children need to thrive – from the chance to go to school to access to safe water.

All children in sponsored communities where Plan International works benefit from this support, whether or not they have an individual sponsor – such as through essential services like education and healthcare.



Other highlights from across our programmatic work over the last year include:

- Training 405 community health volunteers in Nigeria to boost child nutrition, through the Accelerating Nutrition Results in Nigeria (ANRIN) programme.
- Empowering young people across Egypt, Kenya, Colombia, Brazil, Thailand and Indonesia to raise awareness about non-communicable disease prevention, through the Young Health Programme funded by AstraZeneca.
- Supporting almost 12,000 students with cyber safety and internet literacy skills in Vietnam, helping to keep them safe from human trafficking and exploitation.
- Equipping disadvantaged young people across Zimbabwe, Vietnam, Thailand, Nepal and Indonesia with the skills and support to develop their own microbusinesses through the Future Makers programme, funded by Standard Chartered.
- Training 350 teachers in Nigeria to identify and address the different needs of crisis-affected girls and boys in the classroom (gender-responsive teaching) to promote equal outcomes through the Partnership for Learning for All in Nigerian Education (PLANE II) programme.
- Playing a leading role in supporting gender-transformative education in humanitarian settings in four countries in West and Central Africa, in partnership with Education Cannot Wait.
- Reaching 3,357 young people in the UK this year, including 800 boys and young

men, with early interventions to help tackle gender-based violence.

- Providing expertise in anticipatory action across both the Plan International family and the INGO sector, so that communities better involve and protect girls in their plans to prepare for shocks and crises.
- In the UK, the Girls' Rights Collective network grew to 1,600 members and held 46 events to build collaboration in tackling gender inequality.

One programme to end this year was the Joint Action for Nutrition Outcome (JANO) programme in Bangladesh. The programme achieved improved nutrition outcomes for 1,070,031 adolescents in Bangladesh and a commitment by the government to improving nutrition among children and young people.

In the UK, the Young Change Makers programme was successfully completed. Young Change Makers awarded microgrants to young people in Wales to develop projects that created social change in their communities – from girls only skate sessions to tackling taboos around periods.

What is gender transformative education?

Gender transformative education is about making learning truly inclusive – and in turn, accelerating a fairer world for all. To do that, it requires tackling the harmful gender norms, stereotypes and power structures right across the education system that reinforce inequality. We help others identify, analyse and challenge these barriers and work together to overcome them.

SPOTLIGHT: **GIRLS' EDUCATION**

Education. Every girl. Everywhere. The programmes featured here show the work going towards making that a reality – even in crisis.

Supporting Adolescent Girls' Education (SAGE) in Zimbabwe

SAGE offers a chance for out-of-school girls to learn. The programme is led by Plan International and funded through the Girls' Education Challenge – an initiative of the UK Foreign, Commonwealth and Development Office (FCDO).

The first phase of SAGE came to an end this year. Since 2018, the programme has helped 13,200 adolescent girls improve their literacy and numeracy skills, and learn vital life and vocational skills. All the girls were out of school across 11 districts. Many were mothers.

Further funding means an additional 5,000 adolescent girls will now also get similar support up until 2026.

The SAGE model combines an approach that centres girls' voices and needs with a strategic government partnership to create systemic change – and is now leading the Zimbabwean government's approach to non-formal education.



Girls in Zimbabwe attend a SAGE teaching session with their children.

“The [SAGE] programme has offered a second chance to adolescent mothers and married girls who may have dropped out of school.”

Hub development committee member, Harare



“It is better to educate a girl than to marry them.”

Tina, 18, South Sudan

Tina, 18, has been able to return to learning through the Education Cannot Wait programme in South Sudan.

Education Cannot Wait in South Sudan

In South Sudan, girls represent just 31% of children currently attending classes at secondary school. Inequality, harmful gender norms and inadequate school facilities all make it more likely that girls will leave school early – but conflict makes girls even more vulnerable.

The multi-year humanitarian and resilience programme in South Sudan funded by Education Cannot Wait seeks to tackle this by ensuring access to quality, safe and inclusive education – including for girls like 18-year-old Tina:

“It is hard for girls to go to school when they are menstruating. There is no changing room or toilets where we can change our sanitary pad or feel clean. This is why lots of girls stay at home, then they fall behind and it’s hard to catch up. A lot of girls will be forced to marry early, then they stop coming to school.”

This programme is removing each of these barriers, from providing toilet facilities to offering catch up classes for girls who’ve been forced to drop out.

SPOTLIGHT: SPONSORSHIP

Supporting whole communities through sponsorship

Sponsored child Tri is 12 years old and lives in Indonesia with her mother and three siblings. She helps her family by fetching water for their daily needs. Like other children in her community, she used to have to walk to the spring outside the village to access clean water. She made the journey every morning before school and then again in the afternoon. This took hours each day.

Things changed when Tri's community constructed a new piped water system with the help of Plan International. The system propels water into four tanks located in the centre of the village, making safe water more accessible to 100 households.

Tri is part of Plan International's sponsorship programme. It's the support of child sponsors that makes projects like these possible. Projects that improve access to water, education and healthcare not just for the sponsored children but for their communities as well.

The new water tanks are located just 15 metres from Tri's home:

"I am happy that I am free to spend more time playing and studying. I don't worry about being late to school any more because I have to spend my mornings collecting water."



Thanks to the new water system, Tri (left) and other children in her village do not have to walk far to access clean water.

**"My friends and I are happy with
the water in our community.
We don't need to get up earlier in the
morning and pass by the dark road
to fetch water."**

Tri, 12, Indonesia

VOICE FOR CHANGE

Across the year we continued to be a powerful voice for change, influencing decisions that affect girls and all children.

We continued to work closely with the Foreign, Commonwealth and Development Office (FCDO) to shape their policies and action that support girls around the world. We contributed to the development of the Government's new International Development strategy, which centres women and girls, helping to ensure that the rights of girls will be prioritised within international development.

With a general election on the horizon, we worked with girls to develop a clear vision for the action we want to see from the next UK Government. We launched our manifesto [Girls Can't Wait](#) and will continue to use this to advocate for policies that address the barriers girls face.

We have continued to scale up our humanitarian influencing this year, including in response to the horrifying events in Gaza. We have called on the UK Government to take much greater action, including through calling on the UK to urgently support a full and immediate ceasefire, and reinstate vital funding to the UN in Gaza.

In December we worked closely with colleagues across Plan International to support 10 young people from around the world to attend the COP28 UN climate conference. They highlighted the impacts of the climate emergency on children

and young people, including the particular impacts on girls, and the crucial role that young people can play in addressing climate change. We successfully engaged with multiple governments including the UK to influence negotiations and secured a commitment to a new formal focus on children and climate change in future conferences.

In April and May, we supported two young people, Holly from the UK and Chetana from Nepal, to attend the UN's Commission on Population and Development (CPD) to influence on sexual and reproductive health and rights (SRHR). We successfully advocated for Holly to be the UK Government's first Youth Advisor to CPD and an official member of their delegation. Holly shared priorities for young people with the Government – and as a result many of these were included in the Minister of Development's statement given during the Conference. This will contribute to ensuring that the Government's action on SRHR is informed by young people's experiences.



**3 IN 5 girls and young women
in the UK DO NOT TRUST
politicians at all***

*Source: The State of Girls' Rights in the UK 2024, Plan International UK



“I want to see a world where every girl has access to comprehensive sexuality education.”

Chetana, 19, Nepal

Youth advocates Chetana and Holly travelled to New York to advocate for girls and young women within the UN’s Commission on Population and Development (CPD).

SPOTLIGHT: **CRIME NOT COMPLIMENT**

Public sexual harassment is an everyday reality for girls. Girls and young women repeatedly tell us that they want it to stop but they feel they are left unprotected by the law.

“I hope we will live in a world where women and girls won’t live in fear.”

Dinah, 19, UK

That’s why in November 2020, Plan International UK launched the Crime Not Compliment campaign in partnership with the youth-led organisation Our Streets Now. Together with thousands of girls across the UK, we set out to change the law to protect girls from public sexual harassment.

After years of tireless campaigning, the Protection from Sex-Based Harassment in Public Act passed in October 2023 and will be enforced by the police from October 2024. This marks a significant moment towards making the UK’s streets safe for girls and women and is an essential step for bringing about long-term cultural change.

In the meantime, we have been working with the Government to ensure that the law leads to real change in how cases of public sexual harassment are handled. And we will be holding them to account.



Dinah, 19, is one of the many young activists that made sure the campaign to end public sexual harassment was taken seriously.

YOUTH CENTRED

Lasting change for children and young people can only be realised if they play a meaningful role in shaping what impacts their lives directly. That's why we take a youth-centred approach to our programming, influencing and organisational governance.

A youth-centred approach is not about children and young people having to solve the issues that affect them. It's about supporting them, listening, and working in partnership, to recognise and use their own power and voice.

Last year we recruited 20 new members from across the UK to join our Youth Advisory Panel (YAP). They joined us at a three-day youth residential and campaigned to accelerate change for girls as the General Election approached. They also helped develop the recommendations for action for our 2024 State of Girls' Rights in the UK report that shows it remains tough to be a girl wherever you live in the UK. Their commitment and passion are inspiring.

Other highlights of our youth-centred work this year include:

- The Youth for Education in Emergencies (Y4EiE) project, in partnership with Education Cannot Wait (ECW), came to an end in December 2023. The project brought together young leaders from around the world to advocate for children's right to quality education in emergencies. Some highlights from the panel's last year included

inputting into the Global Refugee Forum Youth Manifesto and participating in the UN General Assembly and COP28 UN climate conference to raise awareness of challenges children face in accessing education in emergencies.

- Members of our Youth Advisory Panel and the Youth4EiE panel collaborated with other youth activists and the Foreign, Commonwealth and Development Office (FCDO) to shape an education policy for girls globally. Some of the issues they've focused on include greater prioritisation of funding for education, breaking down barriers for refugees to access education and the need for psychosocial support for children.
- A member of our Youth Advisory Panel joined other young activists, aged 15–24, from around the world to co-create a 'Girls Pact for the Future'. The Pact shares their concerns and their vision for the future. It lays out clear and actionable recommendations for policy makers to achieve gender equality and is being shared widely with governments and others.
- Five youth activists accompanied us to Glastonbury Festival where we helped launch the festival's first ever period dignity scheme, by handing out free period products and speaking with festival goers about managing periods.
- Nyasha, one of our Youth Advisory Panel members, joined our board of trustees as a Youth Delegate. Alongside existing Youth Delegate, Amelie, they bring a critical youth voice and perspective to our board.



“My mother was my last line of defence against child marriage, allowing me to continue my schooling.”

Mahawa, 17, Mali

Sali was able to take out a loan and pay the school fees for her daughter Mahawa thanks to a savings group set up with Plan International’s support.

MAXIMISE INCOME

As the cost of living continued to rise in the UK, we explored different ways to enable our donors to support children in a way that worked for them. We are incredibly grateful to everyone who has supported our work.

However, the funding environment remains challenging. Not only has the cost-of-living crisis inevitably and understandably had an impact, but the UK Government’s decision to reduce Official Development Assistance (ODA) from 0.7% to 0.5% of GNI continues to limit what is available to support children and girls. We continue to focus on diversifying our income sources and making the most of opportunities when they arise.

As of June 2024, the support of close to 56,900 sponsors helped support almost 63,000 children.

With this support, communities around the world are helping to ensure children reach their full potential.

Gifts in wills are a special way to help us secure long-term income for the charity. This year £778,000 was left to us from gifts in wills to provide opportunities for the next generation.

Support for our humanitarian appeals and priority projects helped grow our trusts and foundations income and we secured three new corporate supporters.

We continued working in partnership with donors such as Education Cannot Wait (ECW) and the World Bank, whose funding is helping to deliver large-scale programmes addressing education in emergencies and child nutrition.

INSPIRING BRAND

Our brand helps build recognition, trust, connection and loyalty. It communicates our commitment to a more equal world for girls and inspires people to support and champion our cause.

We celebrated International Day of the Girl 2023 with a brand, awareness and fundraising campaign, once again featuring Girls Takeover. This year we grew Girls Takeover to 21 opportunities for girls and young women to take over leadership positions in media, business and politics, or front the social media accounts



Plan International / Sam Care

“It was inspiring to see individuals breaking barriers and thriving in an industry traditionally dominated by a specific demographic.” Precious, 15, took over as National Grid’s President of Electricity Transmission.

of high-profile figures. It gave girls a chance to learn about industries that interest them, develop leadership skills and champion better representation. The campaign’s message of celebrating the incredible talent of girls reached 1 million users on social media and 37 million readers across media outlets.

In the last year the Plan International global family completed a brand refresh, including a new global proposition ‘Until we are all equal’ which will act as a guiding statement for our work here at Plan International UK. This brand refresh will help our global family to be more aligned, more consistent and more impactful – making the most of our global footprint in an increasingly digital and interconnected world.

THRIVING CULTURE

Every day, our staff use their expertise and creativity to drive forwards our core mission. To continue harnessing their passion, we aspire to build a positive, inclusive working environment that allows staff in all their diversity to perform at their best. Our values and Feminist Leadership Principles continue to guide us in this work.

This year, we continued to review and amend our organisational structures to ensure we deliver effectively on our ambitions into the future. We also started preparing to move into a new office that will better fit our current needs and improve the ways we work together.

THINK DIGITAL

This year we reached a major milestone with the launch of our new website. Designed with accessibility, mobile-first features, and ethical storytelling at its core, the new website offers a better experience for our supporters. This project formed a significant part of the strategy period, and we will be monitoring its impact as we embark on our new strategy.

Digital transformation will remain a critical part of our next strategy period. We will be reviewing our digital tools, data and insights, culture and channel integration to help us to be a more effective, responsive organisation.

ONE GLOBAL PLAN

Plan International UK continues to play a key role within the Plan International family and our collective efforts to advance children's rights and equality for girls.

This includes continued efforts in the past year to scale up our ability to deliver for children affected by humanitarian crises. Together with colleagues across the globe, we are working to increase our impact in areas where we know we can make a difference, including child protection, education in emergencies and building climate resilience.

Our voice is more powerful when we speak together, too. Our close collaboration with the

wider Plan International family to advocate for girls and young women within the UN's Commission on Population and Development (CPD) is an example of this. As a result of our joint work, alongside youth advocates and partners, governments committed to the achievement of gender equality and recognised the importance of sexual and reproductive health and rights in development.

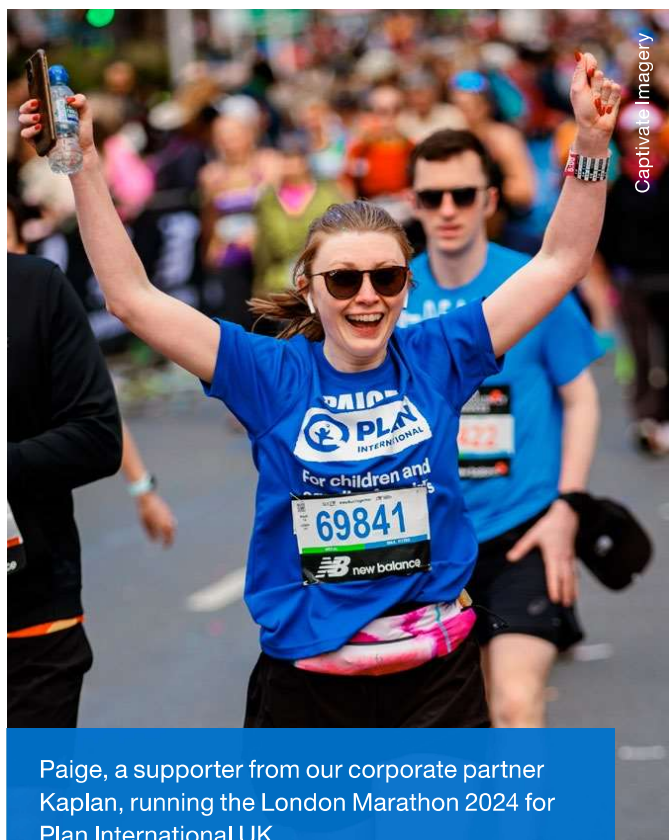


"I am deeply moved by those who unfortunately had to get married before they were ready. They have been robbed of the chance to live their own lives." Huyen, 15, is leading numerous initiatives to end child marriage in Vietnam.

OUR SUPPORTERS

Our supporters are invaluable. Their unwavering commitment continues to support girls, children and communities across the world. Helping to unlock fairer futures every day.

Thank you to all the individuals, corporate partners and funders for your support this year in promoting children's rights and equality for girls.



Paige, a supporter from our corporate partner Kaplan, running the London Marathon 2024 for Plan International UK.

Highlights:

- 12 amazing London Marathon runners raising over £34,000, with one runner pledging to raise £100,000 by running 10 marathons.
- Reaching 5,700 children and the £1 million milestone with the Costa Foundation, since we launched our partnership in 2015.
- Partnering with restaurant chain Mowgli Street Food to help 3,000 girls in India access quality and inclusive education.
- Reaching over 80,000 people in crisis through our project with LetterOne. This includes children and families affected by the hunger crisis in Ethiopia, Mali, Somalia and South Sudan, as well as those in Moldova and Poland affected by the Ukraine conflict.
- Players of the People's Postcode Lottery continuing to provide essential funding; helping support our international programmes and our campaigning for girls' rights in the UK.
- Supporting the social and economic empowerment of over 2,000 adolescent girls and young women living in rural Bolivia through our Strengthening Feminist Leadership project, funded by the Karlsson Jativa Charitable Foundation.
- Celebrating International Day of the Girl where Barratt Developments, AstraZeneca, National Grid and Ford welcomed girls into their organisations to take over senior positions for the day.
- With support from The Moondance Foundation, helping 3,870 people along the Kenyan coastline to create environmentally sustainable livelihoods, while protecting and rebuilding the fragile mangrove and seaweed ecosystems.

LOOKING BACK: STRATEGY HIGHLIGHTS 2021–2023

The 2021–2023 strategy period has been challenging, defined by a stark rise in humanitarian emergencies against a global cost-of-living crisis. Nonetheless, Plan International UK has been able to deliver change for children and girls.

Here are four of our highlights from across the strategy period:

– **Meeting girls where the need is greatest**

We recognised the number of children facing crisis was rising. Scaling up our humanitarian impact and influence became key. Notable achievements included securing funding from Education Cannot Wait to help more girls in crisis claim their right to education. And supporting girls affected by the Ukraine conflict through our largest ever humanitarian programme as part of the Disasters Emergency Committee (DEC).

– **A change in UK law to keep girls safe**

At the beginning of this strategy period, we launched our Crime Not Compliment campaign. Together with the grassroots youth organisation Our Streets Now, we called for protection for girls from all forms of public sexual harassment to be enshrined into law. In 2023, this became a reality. Driven by young people and supporters

across our networks, this was a major achievement and a crucial step in ensuring greater safety for girls in the UK.

– **Giving more opportunity and focus to girls**

The annual International Day of the Girl is an important moment to raise awareness about the issues facing girls worldwide. Across this strategy period, we used this day as a flagship awareness moment, creating opportunities for girls to be heard on issues that mattered to them. At the heart of this was our Girls Takeover programme where girls stepped into leadership positions, such as Editor of the Financial Times, and reached millions of people taking over the Instagram channels of well-known figures like Hillary Clinton and Gemma Styles.

– **Becoming an anti-racist and truly inclusive organisation**

Following the murder of George Floyd and the Black Lives Matter protests in 2020, Plan International UK recognised that we needed to work to become an anti-racist organisation. Being actively anti-racist, and inclusive, is essential to our ability to deliver on our core mission. Teams across the organisation have responded, from developing a more inclusive recruitment process, to delivering anti-racism and allyship training, to embedding anti-racism communications principles. There is much more to do and we will continue on this journey. This includes our commitments as part of Pledge for Change to prioritise developing equitable partnerships, authentic storytelling and influencing wider change in the aid system.

LOOKING FORWARD: OUR 2024–2027 STRATEGY

Our new 2024-2027 organisational strategy has been thoughtfully created to ensure Plan International UK continues to have a lasting impact on the lives of children, with a focus on girls.

Much has been achieved to date. But the needs are growing and ever-more urgent. We must be bold to match the challenges we face and realise our ambition: all girls standing strong creating global change.

For many years we have brought people together to protect children's rights and help girls thrive. Our new strategy builds on these strong foundations. To create real change for girls. To shift power to those leading it. To support where we're most needed.

Our strategy has three key parts: a continuation of our core focus; the strategic shifts we wish to make; and the strategic enablers which will help us to do that.

1. DELIVERING OUR CORE FOCUS

Our core focus remains unchanged. We will continue to bring people together to protect children's rights and help girls thrive. This means delivering programmes around the world shaped

and delivered with local communities and partners, which meet both urgent humanitarian needs and long-term change. And it means bold campaigns and influencing with girls' voices at the heart, to challenge the systems and structures holding them back.

We will continue to:

– Focus on achieving equality for girls

When we focus on tackling the root causes of gender inequality to make the world a better place to be a girl, we create safer and more just communities for everyone. We will continue to work in partnership across our programmes and influencing work to effectively tackle the biggest challenges facing girls, and strengthen our ability to deliver for girls in all their diversity.

– Ensure our approach is youth-centred

This means placing young people at the heart of what we do to play a meaningful role in shaping what has a direct impact on their lives. We will continue to create inclusive and accessible ways for young people to do this, with a particular emphasis on working with girls and young women.

– Respond to the growing climate crisis

The climate emergency is increasing and deepening humanitarian crises and exacerbating gender inequalities. It is vital that we address the impact of climate change in all that we do, speak out for climate justice and help communities strengthen their resilience to it. We will further build our response to the climate crisis, integrating it across all our work and our operations.

Across our work, we will continue to focus on key areas we know are crucial: improving access to education, protecting children from violence, and promoting sexual and reproductive health and rights.

And in all that we do, we will continue to strive to embody our values and our commitment to anti-racism, diversity and inclusion.

2. PRIORITISING STRATEGIC SHIFTS

Alongside our core focus, we have identified three areas where we want to deliver a greater shift in what we do and how we work. We will prioritise these over the coming years to ensure we deliver as much as possible for girls and their communities.

– Shift power to support locally led change

To drive lasting change, the communities and partners we work with must have access to the power and resources needed to lead on shaping and delivering solutions, to access funding and tell their stories. We will prioritise shifting power and resources including through equitable partnerships, contributing to wider transformation within the aid system, and focusing on ethical, authentic and anti-racist storytelling.

– Scale up our humanitarian impact

We already reach millions of children affected by humanitarian crises, but the needs are rising – and girls face particular challenges. We must increase our ability to respond

quickly and efficiently to where we're needed most and be recognised as a key partner in times of crisis. Our ambition is to become the world's leading international NGO for girls in humanitarian crises.

– Funding our impact

To meet our ambitions to deliver change for girls and their communities, funding is essential. Like many charities we are seeing pressures on fundraising as aid budgets are reduced and supporters and donors are affected by cost-of-living challenges. We will ensure we can raise vital funds for our work as efficiently and effectively as possible, from the wide range of partners and supporters who make it possible.

3. MAKING CHANGE POSSIBLE

To deliver our core focus and make these important strategic shifts, we have identified two enabling areas of development that will support us to do this.

– **Evidencing and learning from our impact** We know that our work delivers impact –gathering evidence is at the heart of our approach. But we know we can do even better. We will further improve consistency in the quality of evidence of our impact, and use this even better to continually learn and improve. We will also work so that we can share even more information with our supporters about the impact of their donations.

– Being an effective and responsive organisation

To be an effective and responsive organisation in our ever-changing world, we must continually learn and adapt. Our priority will be ensuring we remain agile, innovative and accountable. To do this we will foster a culture of innovation and manage our resources and our people well to maximise impact. We'll also focus on leveraging the opportunities that technology and data have to offer when it comes to improving ways of working and key relationships.

Our strategy in action

So, what does our new strategy in action look like in the coming year? Here are just some of the activities planned:

- We will continue to become ever more agile and responsive so we can best meet the needs of children and their communities when humanitarian crisis strikes. We will work with communities to build their resilience to crises. And we will continue responding to ongoing crises such as in Sudan and Gaza and their regions.
- We will continue to implement existing and new programmes to a high quality, including our sponsorship programme. We will further deliver on our commitment to gender equality and inclusion across our work.
- Building on learning to date, we will support localisation by acting on opportunities to move ownership of decision making and resources closer to where our programmes are delivered – both within Plan International and to local and national partners.
- We will work with the new UK Government and Parliament to advocate for girls' rights around the world, and influence new government strategies as they are developed. We will also launch our 'State of UK Girls' Rights 2024' report, and support young people to advocate for change on issues affecting them.
- We will embed a new Institutional Fundraising Strategy, and a new Fundraising and Engagement Strategy. These will guide how we engage new and existing supporters and partners, so that people feel closer to our work and can fund the change girls need. We will grow awareness of our cause with a bold new 'challenger brand' mentality, and do even more to share the impact that supporters can have through partnering with us.

STATUTORY REVIEW



11-year-old Panha's school in Cambodia is being supported by a Plan International project promoting gender equality through sport. "I normally play with both boys and girls. Girls can play volleyball just as well as boys," says Panha (middle).

FINANCIAL REVIEW

INCOME

Total income in the year ended 30 June 2024 was £66.9m, a £7.7m decrease from the prior year. While income from donations increased by £1.6m year-on-year, income from charitable activities fell by £9.0m and income from trading activities also fell.

Donations have increased £1.7m, from £35.3m to £36.9m. This is primarily due to increased income from the Disasters Emergency Committee (DEC), from £5.0m to £8.1m, to support our humanitarian response to the Ukraine conflict. In contrast, individual giving income for sponsorship programmes, and the associated Gift Aid, declined by £1.3m. Over the past three years, in response to challenging economic conditions, we scaled back our acquisition activities, which has impacted income. However, it has allowed us to retain funds to invest in growing our supporter base to raise more vital funding in the coming years. Legacy income has declined from £1.5m to £0.8m, comparable to FY22, and after an exceptionally high year in 2022/23. The donation received under deed of covenant from Plan Ltd, a trading subsidiary of Plan International Inc, increased by £0.6m, from £4.2m to £4.8m.

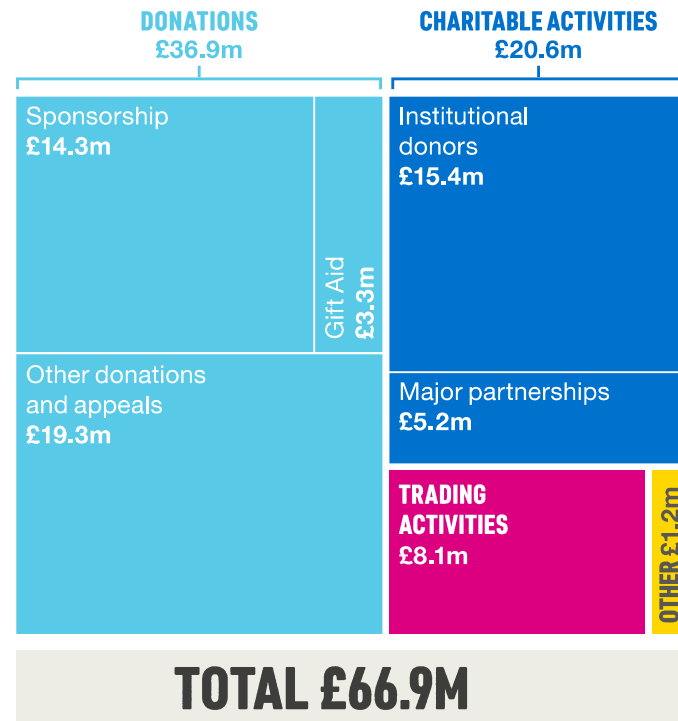
Income from institutional donors declined by £3.7m, to £15.4m. Of this, £2.7m is driven by European Commission contributions to both development and humanitarian programmes, as existing programmes come to an end. Education Cannot Wait income has decreased by £0.9m, from £4.3m to £3.5m, however they

remain our largest institutional donor in the year.

Income from our major partners (corporates, trusts and foundations) has declined by £5.4m from £10.6m to £5.2m. This is due to an exceptional donation in FY23 from LetterOne, to support our humanitarian response to the Ukraine and hunger crises.

Trading income has declined £0.8m in the year to £8.1m due to a reduction in income from Social Development Direct (SDDirect), our consultancy company, after a very successful year in 2022/23. Other income includes increased interest on deposits and rental income and is up £0.5m.

WHERE OUR INCOME CAME FROM IN 2023/2024



EXPENDITURE

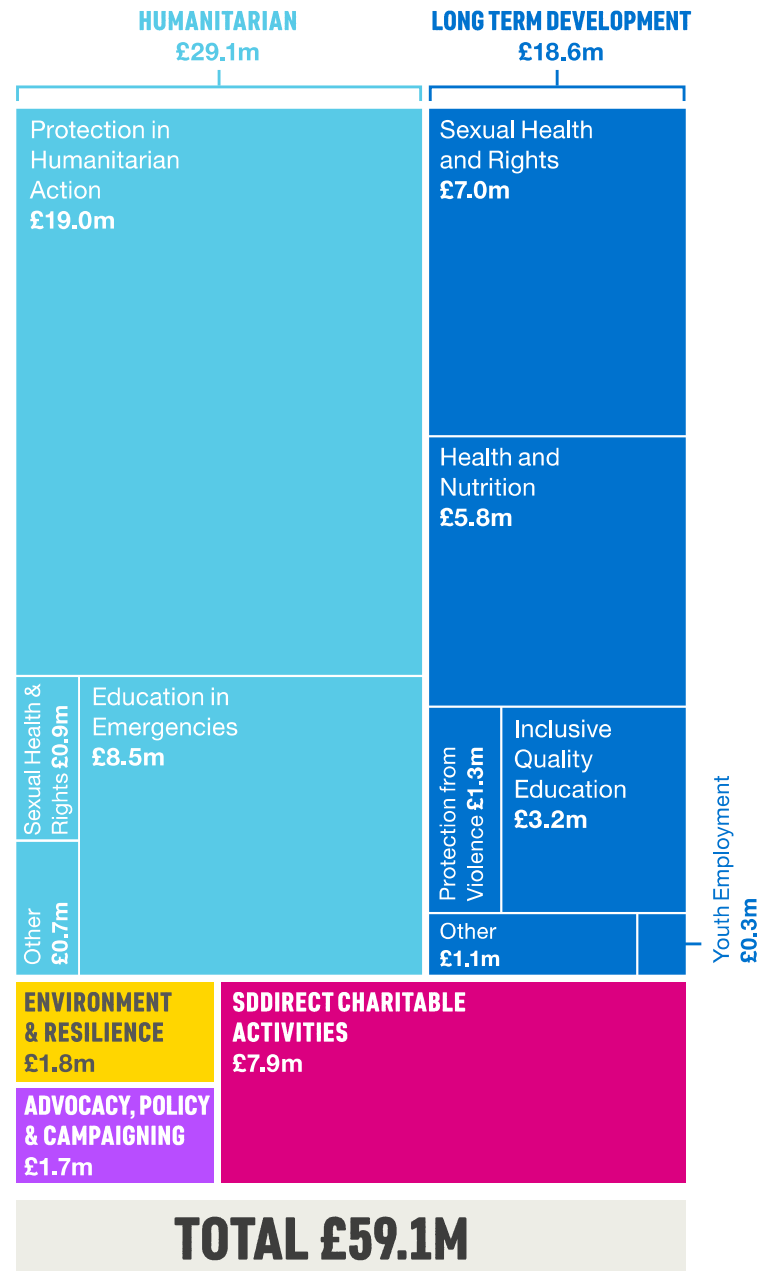
Expenditure in the year ended 30 June 2024 was £67.6m, a decrease of £8.1m against the prior year. This was driven by a decrease in charitable activities in line with the decline in income.

Expenditure on raising funds was £8.0m, a reduction of £1.6m against the prior year. New donor acquisition activities were scaled back in 2021/22, 2022/23 and 2023/24 in response to difficult market conditions and inadequate response rates. As reported last year the number of new regular givers recruited fell short of target, negatively impacting income and funds available for our work in future years. However, some funds from the under-investment this year have been retained to invest in growing our supporter base in the coming years, as market conditions improve.

£59.1m of our expenditure was accounted for by charitable activities. This is a decrease of £6.5m, driven by lower charitable activity income. It still represents 87% of our total expenditure. This includes an allocation of support costs, in line with charity accounting rules.

Our humanitarian work accounts for 49% of our charitable spend, in line with 2022/23. Long-term development represents 31% of our charitable spend, whilst SDDirect consultancy work accounted for 13% of our charitable activities in the year, in line with last year.

BREAKDOWN OF CHARITABLE ACTIVITIES IN 2023/24



RESERVES AND FUNDS

The charity holds three categories of reserves:

- **Unrestricted Reserves** comprising of:
 - **General Reserves** also known as Free Reserves
 - **Designated Reserves**
- **Restricted Reserves**

General Reserves

General Reserves are that part of a charity's unrestricted funds that are available to spend on any of the charity's purposes. Each year the trustees review the reserves policy, which specifies the level of general funds that should be held.

Plan International UK's reserve policy specifies the principal risks which may require use of reserves and the level of funds that should be set aside to ensure they can be dealt with appropriately. Accordingly, Plan International UK sets aside reserves to:

- Provide pre-financing for projects where donor funding is wholly or partly in arrears (£3.9m).
- Cover short-term expenditure commitments if income targets are not met (£1.9m–£3.9m).
- Meet matched funding obligations if sufficient funding is not secured (£0.25m–£0.5m).
- Meet commitments to programme participants and donors in the event of delivery issues with programmes in the UK (£0.1m).
- Provide for any other unforeseen contingency (£1.0m).

Plan International UK's reserves do not cover the delivery risk of international programmes as this risk is substantially held by Plan International Inc and covered by their reserves policy.

General Reserves were £11.9m on 30 June 2024, £3.4m higher than the top end of the £7.7m–£8.5m target range.

Reserves will be reduced to required levels over the coming three years. We anticipate that reserves will be used for fundraising reinvestment when economic conditions and returns improve, to respond to humanitarian crises, to invest in programme development, and to invest in core systems and digital platforms.

However, given the level of uncertainty faced, trustees have decided to retain flexibility on when funds are deployed and how investment priorities are balanced. Therefore, reserves have not been formally designated.

Designated Reserves

We have two designated funds:

Our Fixed Asset Fund represents long-term assets such as leasehold property improvements and IT systems and equipment.

The Social Development Direct Fund represents the goodwill on acquisition of SDDirect. On the basis of current financial performance and future projections, we believe SDDirect remains fairly valued in accounts.

Restricted Reserves

Restricted Reserves of £3.9m (2022/23: £4.7m) represent donations and grants that will be spent in the following years on our programme work, most of which is delivered through Plan International Inc.



MANAGING RISK

Plan International UK operates in highly unpredictable environments where inherent risks are high. We do not seek to eliminate all risk but rather to set out a management system and governance oversight whereby significant risks can be identified, assessed, mitigated and monitored.

The Board of Trustees has ultimate responsibility for risk management within Plan International UK. This includes risks related to the use of funds in Plan International countries in receipt of UK funds. The trustees are satisfied that appropriate internal control systems are in place.

The following framework provides the trustees with assurance that systems are in place to manage risks:

- The Board of Trustees receives regular reports on performance against the board-approved strategy and annual plans and budgets. Trustees also review the work of the Audit, Finance and Risk Committee (AFRC) and the Leadership Team on the oversight and management of significant risks. It reviews the organisation's risk register each quarter and conducts an in-depth horizon scanning exercise annually.
- The AFRC has oversight of organisational risks and the internal controls framework within which we operate. The committee approves

the internal audit plan and receives regular internal audit reports and progress updates. The Leadership Team reviews key strategic and operational risks, considers new and emerging risks, reviews internal audit reports and monitors progress with implementing mitigating actions.

Our most significant risks and mitigating actions, covering our work in the UK and our work in Plan International countries, are set out below:

Potential risk	Action taken to mitigate
We fail to ensure the safety of the children and adults we work with and for	We have comprehensive Global and UK Safeguarding policies and procedures in place. We conduct regular assessments of our practices and implement improvements as necessary. Background checks are made for all relevant staff and safeguarding training is mandated for all staff. We build safeguarding and protection into all our programmes, with the support of specialist staff, recognising the heightened risks and challenges faced in humanitarian crises. An oversight group monitors compliance with our requirements and a dedicated trustee acts as a focal person and key link with the board.
We fail to protect our programmes and organisation from fraud and corruption	Plan International's Global Anti-Fraud, Anti-Bribery and Corruption Policy is supported and implemented by Plan International Global Assurance and their dedicated Counter Fraud Unit. Activities include regular training for staff and Country Office audits at least every three years. Anti-terrorism and money laundering policies and procedures are also in place. A zero-tolerance approach is taken, and all allegations or suspicions are investigated.
We fail to meet regulator, donor and supporter expectations	Our International Programmes and Finance teams work closely with Country Offices to support and monitor compliance with donor standards. Global Assurance reviews key Global Standards and external scrutiny is provided through donor audits. A range of policies and procedures are in place, including fundraising policies aligned with regulatory requirements and public expectations.
We fail to adapt our financial operating model to funding and economic trends	Our new strategy embeds a clear understanding of the shifts necessary to ensure on-going financial health and the viability of our operating model. We have reduced our fixed cost base, revised our fundraising strategies and have a clear, funded, investment plan. Detailed budgets provide for shorter term cost control, we closely monitor returns on fundraising activities and key performance indicators (KPIs) track key factors that will drive longer term performance.
We suffer a serious information or cyber security breach	Effective policies and procedures are in place and are reviewed regularly. A range of cyber-security measures are in place and are tested through penetration, phishing tests and externally commissioned audits. Training is mandated for all staff and disaster recovery measures are in place.

OUR PEOPLE

DIVERSITY AND INCLUSION

At Plan International UK, we believe that positively valuing diversity and inclusion makes our organisation stronger. It helps us to learn, innovate, and deliver benefits for the people we're here to support.

We are committed to ensuring that our workplace is free from discrimination, bullying, harassment and disrespectful behaviour and is a place where everyone can thrive and be their best at work. Our vision is for an organisation where everyone, in all their diversity, feels safe, respected, included and valued.

Over the last year we have continued to implement our Diversity and Inclusion Action Plan, with a focus on embedding diversity and inclusion in our approach to hybrid working, understanding the needs of our disabled employees and providing training on disability awareness. Since 2021 we have been monitoring the diversity of our workforce. Over this period the diversity of our workforce has increased, with the representation of those from minoritised ethnic groups increasing from 24% to 29% and those with disabilities from 2.1% to 6.3%.

We have continued to embed anti-racism into the way we work by providing training to our staff and Trustees on Power, Privilege and Bias and Anti-Racism. We have focused on embedding our anti-racism communication principles in our fundraising and marketing communications

and making sure that equitable partnerships and localisation principles are central to ways of working in our International Programmes teams.

This year we are taking stock of our progress so far. By integrating our diversity and inclusion and anti-racism under one plan, we will continue to focus and make progress in these important areas of our work.

REMUNERATION POLICY

Our pay policy is based on the principle of fairness and equal pay for work of equal value. Our aim is to reward employees fairly and enable Plan International UK to recruit and retain staff to achieve our objectives, in keeping with our status as a charity.

Pay rates are aligned to the median market rate for the role using benchmarking data and considering factors such as organisational size, job role, sector, grade and location. Pay is reviewed annually.

This year a 4% pay increase was awarded to all staff. Over the coming year we will be reviewing our pay structure to ensure that fairness and equity continues to be at the heart of our pay practices, while enabling us to attract and retain the people with the skills and experience we need to deliver on our goals.

Plan International UK is a London Living Wage employer and ensures that everyone, including interns and apprentices, are paid at this level or above. This also applies to contractors, for example cleaners and security staff.

STAFF AND VOLUNTEERS

The number of staff employed by Plan International UK changed from 178 full-time and 23 part-time at the start of the financial year to 176 full-time and 25 part-time employees at the end.

The ratio of the gross salary of the lowest paid staff member (excluding interns and apprentices) to that of the highest paid is 1:5.1.

The ratio of the gross median salary (excluding interns and apprentices) to that of the highest paid is 1:2.9.

We also greatly benefitted from the support of 12 volunteers, who assisted us throughout the year. The dedication of our volunteers has helped us to support our sponsorship programme and fundraising activities. The Board of Trustees of Plan International UK would like to thank all staff, volunteers and our Youth Advisory Panel for their commitment to the charity and their efforts over the year.

PAY GAP REPORTING

Gender Pay Gap

As at 5 April 2024 Plan International UK's median gender pay gap was 7.4% (compared to 5.6% in April 2023) and the mean gender pay gap was 7.5% (compared to 10% in 2023).

Whilst women make up nearly 2/3rds of staff in the highest paid quartile, they account for over 80% of lower paid staff so remain proportionately under-represented at senior grades.

The increase in our gender pay gap in 2023 is accounted for by small changes which can have a significant impact on the distribution of men and women across the pay quartiles, due to the size of our organisation.

Our median gender pay gap remains significantly below current national levels; 6.9% lower than the national average, as reported by the Office of National Statistics, of 14.3% (November 2023).

Ethnicity Pay Gap

As at 5 April 2024 Plan International UK's median ethnicity pay gap was 14.3% (compared to 0.2% in April 2023) and the mean pay gap was 15.3% (compared to 11.3% in 2023). When compared against the latest available data from the Office of National Statistics (2019), our median ethnicity pay gap is 12% higher than the national average of 2.3%.

These significant changes, particularly in our median Ethnicity Pay Gap is due to a change in the distribution of those from minority ethnic backgrounds across the pay quartiles. Specifically there has been a decrease in those from minority ethnic backgrounds in the highest two pay quartiles and an increase in the numbers of staff from minority ethnic backgrounds in the two lower pay quartiles.

Due to the size of our organisation and the relatively small numbers of people from ethnic minority backgrounds in our workforce, even very slight changes to these distributions can result in a positive or negative impact upon our ethnicity pay gap.

Plan International UK is fully committed to improving inclusion in our workplace and continuing to take steps to achieve this.

OUR ORGANISATION

FUNDRAISING STATEMENT

Plan International UK aims to build strong, respectful and transparent relationships with our financial supporters. It is only through the generosity of individuals, companies and other organisations that our work is possible.

We know that for our supporters, their charitable giving is an important and positive part of their lives. We will always strive to achieve the highest standards in our fundraising and communication with supporters.

The following principles guide our fundraising:

- We aim to inspire people to give or raise money for Plan International UK.
- We thank our supporters appropriately and demonstrate the difference their money makes.
- We keep supporters' data secure and do not sell or share it for marketing purposes
- We are proudly registered with the Fundraising Regulator, demonstrating our commitment to the Code of Fundraising Practice and the Fundraising Promise.
- We ensure that all of our fundraising is compliant with the Code of Fundraising Practice, and we monitor this regularly through

our Fundraising Compliance Working Group: there are currently no areas of non-compliance.

- We manage agencies and professional fundraising organisations working for us closely and demand high standards of them to ensure supporters and the wider public do not feel pressured to give and are treated with respect at all times, with a particular focus on the protection of vulnerable people.
- We undertake a series of checks to ensure fundraising partners and agencies are financially viable and meet our ethical criteria, prior to working with them.
- We make sure our fundraising partners and agencies are monitored appropriately and undertake face-to-face visits, mystery shopping and call listening.
- We listen to supporters and act on their communication requests.
- We endeavour to build long-term relationships with our supporters, enabling them to support the charity in all the different ways they choose.
- We genuinely appreciate feedback from supporters and the public and have procedures in place to review our fundraising activities in light of feedback and complaints we may receive.

In the year from 1 July 2023 to 30 June 2024, there were a total of 36 complaints relating to our fundraising activity. 47% of these complaints related to email fundraising, 31% to direct mail, 17% related to face-to-face fundraising. The remaining 5% related to television fundraising.

The number of complaints received in this period is lower than the previous year (FY23):

49). This reflects our ongoing efforts to adapt our fundraising efforts, listen to feedback, learn, and improve. This is influenced by the overall mix of our fundraising activity. We are committed to continuous improvement and act on all complaints and feedback we receive.

HOW WE ARE GOVERNED AND MANAGED

Plan International UK is a charitable company limited by guarantee, incorporated under the name Plan International (UK). The members of Plan International UK are our trustees, whose liability is limited to £10 each. None of them has any personal financial interest in Plan International UK's contracts or its funds.

The Charity has adopted the Charity Code of Governance. Once every three years we carry out a board effectiveness review and audit our compliance with the Code. The last external evaluation, in 2023, concluded that we had a strong governance function and were fully compliant.

Plan International UK is governed by our Board of Trustees. The Board meets regularly and is responsible for setting Plan International UK's strategic direction, as well as for our overall governance, including approval of this Annual Report. The Board also oversees Plan International UK's management, with day-to-day responsibility delegated to the Chief Executive and Leadership Team.

New trustees are selected and appointed by the Board to ensure that it has the skills and

experience needed to enable it to operate effectively. Appointments are made according to identified criteria and the recruitment process is overseen by the Nominations and Governance Committee. All new trustees attend a comprehensive induction, with ongoing training throughout the year.

Plan International UK has an Audit, Finance and Risk Committee (AFRC) made up of three to four trustees. The AFRC receives regular updates on Plan International UK's financial position, monitors the performance of our internal and external auditors, and reviews internal financial control, the audit process, risk management processes, the annual budget and the Trustees' Annual Report.

Plan International UK's Nominations and Governance Committee is made up of three trustees. It oversees governance matters, including the appointment of trustees and youth observers and the application of the Charity Code of Governance. Plan International UK also has a Remuneration Committee made up of two trustees. It reviews Leadership Team salaries, the annual pay review proposal and any significant changes to the pay policy and makes recommendations to the Board for approval.

SETTING OURSELVES UP FOR SUCCESS

Section 172 of the Companies Act requires trustees to act in a way they consider, in good faith, would be most likely to promote the success of the charity to achieve its charitable purposes.

In carrying out their duties the trustees have regard, amongst other matters, to:

The likely consequences of any decision in the long term

Our strategic goals were developed as part of a long-term strategy to advance children's rights and equality for girls. When trustees make decisions, maximising impact for children and young people is the central consideration and considering the long-term consequences of a decision is part of this. External circumstances sometimes change and, if necessary, we adapt our plans to respond to changing needs.

Employee engagement

Everyone who works at Plan International UK has the opportunity to contribute to how we work and to shape their experience of working with us. This employee engagement is key to our success. During the year we underwent a significant restructure to set ourselves up for effective delivery of the new strategy and reduce staff numbers and costs. Staff were engaged through the process. We continue to develop our hybrid working practices and internal communications, have a range of active staff networks and enjoy a constructive relationship with Unite the Union which we formally recognised in December 2024.

The need to foster the company's business relationships with suppliers, customers and others

Our relationships with our stakeholders are key to our effectiveness and we embed our values in our policies and practices. We aim to put the people we work with – and for – at the heart of our

work. To achieve this, we work closely with a wide range of funding and delivery partners, locally and internationally. We seek to build equitable partnerships and take on feedback to improve how we work.

The impact of the company's operations on the community and the environment

We recognise our responsibility to promote environmentally resilient and sustainable development and we put the needs of communities at the heart of our work. Our Global Policy includes a commitment to reduce direct and indirect greenhouse gas emissions by 55% by 2031 and environmental screening is carried out on our international programmes. Plan International is also a signatory to the seven commitments in the Climate and Environment Charter for Humanitarian Organisations.

The desirability of the company maintaining a reputation for high standards of business conduct

Our reputation and public and donor trust in Plan International UK are essential for us to deliver our purpose. Our organisational values are a vital tool in the recruitment and training of staff and are embedded in our staff appraisal processes to ensure that we maintain high standards. Our procurement and ethical policies and procedures ensure that our values are a key consideration in our selection of partners and suppliers.

HOW PLAN INTERNATIONAL UK OPERATES WITHIN THE PLAN INTERNATIONAL GLOBAL FAMILY

Plan International is an international development organisation that works with children, families and communities around the world. We strive for a just world that advances children's rights and equality for girls.

The Plan International global family is organised into separate legal entities, which are active in over 80 countries around the world.

In the year ended 30 June 2024, this included 22 National Organisations, Plan International Inc (a not-for-profit organisation incorporated in the USA), and their subsidiaries. Both the National Organisations and Plan International Inc have subsidiaries.

Programme delivery is primarily carried out through the Country Offices of Plan International Inc. Four of the National Organisations – Brazil, Columbia, India, Indonesia – serve as locally governed Plan International Country Offices to deliver programmes, whilst sourcing a substantial portion of their income nationally.

Plan International UK and the remaining National Organisations work with Country Offices to design, support and seek funding for programmes. They also deliver some nationally focused programmes and represent Plan International's global work through advocacy, campaigning and supporter engagement.

The 22 National Organisations are the members of Plan International Inc. The Members' Assembly, which takes place twice every year and to which each National Organisation sends delegates, is Plan International's highest decision-making body and sets high-level strategy and direction for the global organisation. The Members' Assembly elects the Board of Directors of Plan International Inc, which is accountable to the Members' Assembly for all its decisions. The Board of Directors of Plan International Inc monitors the compliance of National Organisations and Plan International Inc with global standards, as set by the Members' Assembly.

Public benefit

The charity's trustees have set out strategic plans and monitor against these plans to ensure that Plan International UK achieves its objectives and provides public benefit – as set out in our governing document. These objectives include the prevention or relief of poverty, advancing education and advancing children's health, which fall under the purposes defined by the Charities Act 2011. The trustees have referred to Charity Commission general guidance on public benefit when reviewing plans and activities.

GRANT-MAKING POLICY

Through its Country Offices, Plan International carries out programmes which create a better future for millions of children around the world. Most of our programmes take place in the countries where Plan International sponsored children live. Plan International UK's funds are granted to Plan International Inc for work in Plan

International Country Offices and local partners, in accordance with grant agreements and sponsorship commitments.

We also partner with, and make grants to, other charities. These charities are selected based on their governance, values and their capability to enhance impact for children around the world. Performance is monitored closely to ensure grants are spent appropriately, in line with our charitable objectives.

FINANCIAL RISK MANAGEMENT

Reserves and operational cash are held in current accounts or on fixed-interest deposit at banks or other institutions with high credit ratings (at least upper medium grade) as set out in our treasury and investment policy. Plan International UK holds no listed or other equity investments, with the investments in subsidiaries referred to below, and no bonds or other tradable securities.

Most receivables relate to contracts with established institutional donors and the risk of default is considered very low. Most suppliers are paid in arrears and all substantial suppliers undergo due diligence before contracts are agreed.

Foreign currency risks on funding awards delivered through Plan International Country Offices are managed and underwritten by Plan International Inc (PII). Funds are typically passed to PII treasury soon after receipt. Most direct costs are denominated in sterling. Plan International UK does not therefore bear

significant foreign currency risk and does not hold forward contracts.

Remittances for work in Plan International Country Offices are made only once funds are received by Plan International UK, with liquidity provided as required by PII treasury, resulting in low liquidity risks for Plan International UK.

Our reserves policy requires us to hold sufficient funds to deal with financial shocks not anticipated in annual plans and budgets.

GOING CONCERN

To support the going concern assessment, income and expenditure forecasts to 2030 have been prepared. We have modelled a range of plausible market, performance, and investment scenarios. Cost, investment and income plans have been brought into line for our central projections and, in all cases, we are confident that actions could be taken to ensure our continued financial viability. High reserve levels provide an opportunity to invest in income growth, as well as providing enhanced financial resiliency and the ability to protect programme funding if market conditions prove more challenging than anticipated.

Plan International UK has strong liquidity and in case of financial shocks there would be sufficient cash to sustain the organisation, whilst mitigating actions were taken.

Our programme activities are majority funded by restricted income, which is secured from donors based on agreed project deliverables. We are

confident that restricted income will recover in 2024/25 based on secured funding awards and proposals that are in development. In downside scenarios, project deliverables would be scaled back in line with the lower income and as such, while downscaling would be required, this would not represent a major risk to Plan International UK as a going concern.

Our planning processes, including financial projections and reserves policy, have taken into consideration the current economic and political climate and its potential impact on future income. We believe that there are no material uncertainties that call into doubt our ability to continue to operate and meet our liabilities as they fall due.

Accordingly, these financial statements have been prepared on a going concern basis.

THE ENVIRONMENT

Our UK annual energy use is reported below, in accordance with the Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 and the Companies Act (Strategic Report and Directors' Report) Regulations 2013.

	FY24 (July 2023 – June 2024)	Units	FY23	Change
Compulsory submission				
Energy consumption	274,604	kWh	340,443 kWh	-65,839 kWh

Indirect emissions – purchased electricity	0	tCO ₂ e	68.15	-68.15 tCO ₂ e
Indirect emissions – business travel mileage	1.08	tCO ₂ e	1.05	+0.03 tCO ₂ e
Total	1.08	tCO₂e	69.2	-68.12 tCO₂e
Voluntary submission				
Indirect emissions – other business travel	194.83	tCO ₂	164.98	+29.85 tCO ₂
Water supply	0.08	tCO ₂ e	0.10	-0.02 +tCO ₂ e
Total	194.91	tCO₂e	165.08	29.83 tCO₂e
Total, all emissions	195.99	tCO₂e	234.28	-38.29 tCO₂e
Emissions per FTE	0.702	tCO ₂ e/ FTE	0.887	-0.185 tCO ₂ e

Methodology

Data provided relates to our Finsgate office at 5–7 Cranwood Street, London, EC1V 9LH. Energy data has been calculated directly from meter readings, with a calculation based on floor space applied to common areas. Energy supplied to Finsgate is 100% renewable and holds Renewable Energy Guarantee of Origin (REGO) certification. Indirect emissions from business travel mileage are calculated from expenses claims, using Government conversion factors for average petrol vehicles, as exact vehicle type is not collected at source. In all instances, the data is split into

calendar years and the corresponding years' conversion factor is applied, then added together to give the total emissions for the reporting period. Voluntary submission of indirect emissions from business travel, including air travel and train where applicable, has been obtained through our travel partner Diversity Travel. Data is calculated using BEIS conversion factors and use actual distances and class and travel type. All emissions are reported as tCO₂e (tonnes of carbon dioxide equivalent). The intensity ratio used is full-time equivalent (FTE) employees, averaged across the reporting period.

The increase in emissions from business travel this year reflects business travel resuming to pre-Covid 19 levels. Over the last year our carbon emissions associated with purchased electricity have reduced as a result of purchasing our electricity from 100% renewable sources. In selecting our new office premises, one of our priorities will be to ensure we are taking the opportunity to reduce our carbon emissions.

SAFEGUARDING

Plan International is fully committed to providing a safe and supportive environment for all those that come into contact with our organisation – whether as a programme participant, employee, volunteer or associate.

The implementation of our policies is delivered through our holistic framework of tools and procedures, awareness raising, safe recruitment and engagement, training and capacity building, risk management, assigned safeguarding

responsibilities for individuals associated with the organisation, clear reporting and responding requirements and process, a set of comprehensive standards and a strong safeguarding culture and leadership.

This year our global safeguarding standards have been reviewed. This now means that preventing sexual harassment, exploitation and abuse is firmly embedded in our standards. A key focus over the last year has been on improving practices around safer programming, including the development of a safer programming tool, which is due to be launched globally over the next year.

Safeguarding cases in FY24

In FY24, we received 20 reports as follows:

- 10 reports related to our UK operations
- 10 reports related to our international programmes

This was a decrease on the number of reports in FY23 when we received 38 reports.

UK operations

Of the 10 reports made related to our UK operations:

- 4 were found to be breaches of our safeguarding policy which potentially could have created unsafe environments for children and/or programme participants but resulted in no harm. Appropriate actions have been taken, where required, to avoid any reoccurrence of similar breaches in the future.

- 6 were concerns raised that were not related to Plan International UK's programmes or operations. These cases were, dependent on their nature, referred to appropriate third parties or no further action was taken. One case was reported to the police and one referred to the relevant local adult safeguarding team.

International programmes

These reports relate to programmes which are funded by Plan International UK but are delivered through Plan International Country Offices. These cases were managed by Plan International's Global Safeguarding team and relate to incidents involving Plan International Country Office staff, volunteers and associates.

Of the 10 reports related to our international programmes:

- 2 cases were investigated and confirmed as sexual abuse as defined by our Safeguarding policy. This resulted in one associate being removed from their post. In one case the subject of concern was an ex employee and was no longer employed by Plan International. Both of these cases were referred to the local authorities for investigation.
- 3 cases involved inappropriate conduct including peer-on-peer bullying by programme participants, emotional abuse or poor treatment of programme participants by Plan International staff or associates. In one instance this resulted in the Plan International associate receiving a verbal warning. In the other two cases additional training, awareness raising

and support was put in place to address the concerns raised.

- 3 cases were breaches of our safeguarding policy but did not result in any harm. In one instance a Plan International associate was issued with a verbal warning. Appropriate steps have been taken to ensure that these breaches do not occur again.
- 2 cases were found, after initial fact-finding, not to implicate Plan International staff, associates or external partners. These cases were, therefore, either referred to appropriate third parties or no further action was taken.

MODERN SLAVERY

As an international development and humanitarian organisation, Plan International UK strives for a just world that advances children's rights and equality for girls. We recognise that modern slavery is both a grave human rights violation and a global problem and that some of the countries in which we work face particular challenges in the context of modern slavery. We are committed to making sure that our decisions and activities do not in any way contribute to modern slavery in any of its forms – human trafficking, slavery, servitude and forced and bonded labour. Our annual Slavery and Human Trafficking Statement is published on our website, and we are registered on the Government's Modern slavery statement register.

FOSTER PARENTS PLAN INTERNATIONAL (UK) LTD

Plan International UK has a subsidiary company (Note 12 of the financial statements), Foster Parents Plan International (UK) Ltd (FPPI UK), to carry out trading activities on behalf of Plan International UK.

FPPI UK's results are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. As at 30 June 2024, the directors of FPPI UK comprised three members of Plan International UK's senior management. Plan International UK owns 100% of the issued share capital (£2) of FPPI UK.

The activities of the trading subsidiary include licensing of the use of Plan International trademarks to third parties, primarily corporate partners of Plan International UK, and carrying out other non-primary purpose trading activities. Turnover of the trading subsidiary in 2024 was £48,000 (2023: £48,000). The subsidiary's taxable profits are donated under a deed of covenant to Plan International UK. In 2024 this was £32,000 (2023: £32,000).

Based on forecasts, and a minimal fixed cost base, the directors are confident that FPPI UK remains a going concern.

SOCIAL DEVELOPMENT DIRECT LIMITED

On 10 March 2020 Plan International UK acquired the consultancy company Social Development Direct Limited (SDDirect). The acquisition was a

social investment for the purposes of the Charities (Protection and Social Investment) Act 2016 intended to both directly further our charitable purposes and achieve a financial return for Plan International UK.

SDDirect is a leading provider of high quality, innovative and expert social development assistance and research services, specialising in gender and inclusion. It works to build inclusive societies in which all women, men, girls and boys are valued and empowered to make choices about their own development. It provides services ranging from technical advice and support; programme management; helpdesks; research; and, monitoring and evaluation. Results from SDDirect are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2024, the Directors of SDDirect comprised one member of Plan International UK's Leadership Team, one Plan International UK Trustee and two senior managers at SDDirect.

In 2024 SDDirect's turnover was £8,892,000 (2023: £8,892,000) and its profits were £517,000 (2023 £505,000). All taxable profits are donated to Plan International UK under a deed of covenant.

Based on performance and forecasts, the directors are confident that SDDirect remains a going concern.

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

- Professor Sir Ian Diamond – Chair ^[1]
- Meredith Niles – Deputy Chair & Chair of the Nominations & Governance Committee ^[2]
- Beverley Tew – Chair of Finance, Audit & Risk Committee & Remuneration Committee
- Mike Anderson (appointed 16 July 2024)
- Sarah Ansah
- Olivia Beecham ¹ (resigned 6 March 2024)
- Nanna Chidi-Emmanuel (appointed 16 July 2024)
- Lady Amanda Ellingworth ^[3] (resigned 6 March 2024)
- John Kerr ^[4] ^[5]
- Hope Mbuthi ¹
- Girish Menon (resigned 5 June 2024)
- Emily Middleton
- Cathy Riley (appointed 29 April 2024)
- Minal Shah ⁵
- Marie-France Van Heel

LEADERSHIP TEAM

- Rose Caldwell – Chief Executive ⁵ ^[6]
- John Lockett – Director of Finance and IT ⁶
- Tsungai Mahumucha – Director of International Programmes
- Caroline Moore – Director of Strategy, Planning and Performance (resigned 30 June 2024)

- Nick Radmore – Director of Fundraising & Supporter Engagement (appointed 11 September 2023)
- Cheryl Richardson – Director of People and Culture
- Claire Rowcliffe – Interim Director of Fundraising (resigned 12 October 2023)
- Kathleen Spencer Chapman – Director of Communications, Advocacy and UK Programmes

COMPANY SECRETARY

John Lockett (taking over from Caroline Moore, effective 16 July 2024)

CHARITY REGISTRATION NUMBER

276035

COMPANY REGISTRATION NUMBER

1364201

CHARITY NAME

Plan International (UK)

REGISTERED OFFICE

Finsgate, 5–7 Cranwood Street, London EC1V 9LH

INDEPENDENT AUDITORS

Haysmacintyre LLP (first appointed 24 February 2021)

SOLICITORS

- Bristows LLP, London EC4Y 0DH
- Latham & Watkins LLP, London EC2M 3XF
- Morgan, Lewis & Bockius UK LLP, London EC4M 8AL
- Withers LLP, London EC4M 7AN

[1] Member of the Nominations & Governance Committee. [2] Member of the Remuneration Committee. [3] Also a Board Member of Plan International Inc.

[4] Member of the Audit, Finance & Risk Committee. [5] Director of Plan International UK's trading subsidiary, Social Development Direct Ltd. [6] Director of Plan International UK's trading subsidiary, Foster Parents Plan International UK Ltd.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Plan International UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). 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 state of the affairs of the charitable company and the group, and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that period.

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

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019).
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards, comprising FRS 102, have been

followed, subject to any material departures disclosed and explained in the financial statements; and

- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions.

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

In the case of each director in office at the approval date and in accordance with section 418 of the Companies Act 2006:

- So far as the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and
- The trustee has taken all the steps that they ought to have taken, as a trustee, in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees' Annual Report, including the Strategic Report, was approved by the Board of Trustees on 3 October 2024 and signed on its behalf by:



Professor Sir Ian Diamond
Chair, Plan International UK
Date: 5 October 2024

ACCOUNTS



Radmila, 10, and Liudmila, 9, wearing their new backpacks. Together with partners, Plan International is working to help children fleeing conflict in Ukraine return to school.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF PLAN INTERNATIONAL UK

OPINION

We have audited the financial statements of Plan International UK for the year ended 30 June 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 June 2024 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 group's ability to continue as a going concern for a period of at least twelve months from 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 Trustees' Annual Report. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify 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 2006

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

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 48, the trustees (who are also the directors of the charitable company for the purposes of company

law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to company and charity law in England and Wales and compliance with regulations relating to the safeguarding of beneficiaries. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, as well as compliance with the taxation environment.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate revenue recognition and management bias in areas of accounting estimate.

Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Review of minutes of meetings;
- Evaluating management’s controls designed to prevent and detect irregularities;
- Identifying and testing journals, using data analytics to focus testing on higher risk entries; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at: [frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor’s report.

Use of our report

This report is made solely to the charitable company’s members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company’s members those matters we are required to state to them in an Auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company’s members as a body, for our audit work, for this report, or for the opinions we have formed.



Steven Harper

For and on behalf of Haysmacintyre LLP,
Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

7 October 2024

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the income and expenditure accounts) for the year ended 30 June 2024

	Note	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
INCOME FROM:							
Donations	3						
Sponsorship		14,278	-	14,278	15,271	-	15,271
Gift Aid		3,320	-	3,320	3,594	-	3,594
Other donations and appeals		10,056	9,260	19,316	9,818	6,590	16,408
		27,654	9,260	36,914	28,682	6,590	35,272
Charitable activities							
Institutional donors	4	-	15,386	15,386	-	19,037	19,037
Major partnerships	5	-	5,198	5,198	-	10,578	10,578
		-	20,584	20,584	-	29,615	29,615
Trading activities							
Other	6	8,107	-	8,107	8,937	-	8,937
	6	1,248	-	1,248	778	-	778
Total income		37,009	29,844	66,853	38,398	36,206	74,603
EXPENDITURE ON:							
Raising funds	7	7,952	10	7,962	9,505	2	9,506
Charitable activities	7	28,513	30,625	59,138	28,860	36,663	65,523
Other		486	-	486	391	-	391
Total expenditure		36,951	30,635	67,586	38,756	36,665	75,420
Net income/(expenditure)		58	(791)	(733)	(358)	(459)	(817)
Funds brought forward	17	13,079	4,671	17,750	13,437	5,130	18,567
Funds carried forward	17	13,137	3,880	17,017	13,079	4,671	17,750

All income and expenditure relates to continuing activities. There are no recognised gains or losses other than those included above and therefore no separate statement of comprehensive income has been prepared. There is no material difference between the net income and movement in funds stated above and their historical cost equivalents.

CONSOLIDATED AND CHARITY BALANCE SHEET

As at 30 June 2024	Note	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Fixed assets					
Tangible assets	10	179	301	96	241
Intangible assets	11	669	796	509	407
Investments	12	-	-	1,706	1,706
Total fixed assets		848	1,097	2,311	2,354
Current assets					
Debtors	13	11,736	7,035	10,700	5,705
Cash at bank and in hand ¹		15,550	17,126	15,150	16,208
Total current assets		27,286	24,162	25,850	21,913
Current liabilities					
Creditors: amounts falling due within one year	14	(10,847)	(7,055)	(9,776)	(5,196)
Net current assets		16,439	17,106	16,074	16,717
Total assets less current liabilities		17,287	18,204	18,385	19,071
Provisions for liabilities	15	(270)	(452)	(270)	(452)
Total net assets		17,017	17,750	18,115	18,619
Funds					
General funds	17	11,879	11,591	11,923	11,593
Designated funds	17	1,258	1,488	2,312	2,355
Unrestricted funds	17	13,137	13,079	14,235	13,948
Restricted funds	17/18	3,880	4,671	3,880	4,671
Total funds	17	17,017	17,750	18,115	18,619

¹ Cash at bank and in hand includes short-term deposits of £10,784,000 (2023: £4,000,000)

The total income of the Charity for the year was £58,932,000 (2023: 66,202,000) and the charity's net deficit was £506,000 (2023: deficit £587,000). The notes on pages 58–90 form part of the financial statements. Approval and authorisation for issue of the financial statements on pages 55–90 was delegated by the Board of Trustees to the below trustees on 3 October 2024, who have signed on their behalf.



Professor Sir Ian Diamond
Chair of Plan International UK



Beverley Tew
Chair of the Audit, Finance
and Risk Committee

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 30 June 2024

	2024 £000	2023 £000
Cash flows from operating activities:		
Net cash (outflow)/inflow from operating activities	(1,903)	(197)
Cash flows from investing activities:		
Interest received	590	267
Purchase of property, plant, equipment and intangible assets	(245)	(140)
Change in cash and cash equivalents in the year	(1,558)	(70)
Change in cash and equivalents due to exchange rate movements:		
Exchange rate gain/(loss)	(18)	(271)
Cash and cash equivalents at the beginning of the year	17,126	17,467
Cash and cash equivalents at the end of the year	15,550	17,126
Reconciliation of net income to net cash flows from operating activities		
Net income for the year	(731)	(817)
Foreign exchange (gain)/loss	18	271
Interest received	(590)	(267)
Depreciation and amortisation charges	496	399
Decrease/(Increase) in debtors	(4,701)	605
(Decrease)/Increase in creditors	3,788	(441)
(Decrease) in provisions	(182)	53
Net cash inflow from operating activities	(1,903)	(197)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in October 2019, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102.

The financial statements have been prepared on a going concern basis under the historical cost convention. Under 'Going Concern' on page 42 the trustees state that they have reasonable expectation that there are no material uncertainties that call into doubt our ability to continue in operation and meet our liabilities as they fall due. Consequently, the trustees have a reasonable expectation that the Group will continue in existence for at least the next 18 months and, therefore, have adopted the going concern basis in preparing these financial statements.

The Charity has adapted the Companies Act formats to reflect the Charities SORP and the special nature of the Charity's activities. The principal accounting policies are set out below and have been applied consistently throughout the current year and the comparative year.

(b) Basis of consolidation

The consolidated statement of financial activities (SOFA), group balance sheet and statement of cash flows consolidate the financial statements of the Charity and its wholly-owned subsidiaries Foster Parents Plan International UK Ltd and SDDirect. The financial statements of the subsidiaries are consolidated with the

Charity on a line-by-line basis. Transactions and balances between the entities are eliminated on consolidation. Details on the subsidiaries are given in Note 12.

No separate SOFA has been presented for the Charity alone, as permitted by s408 of the Companies Act 2006.

(c) Fund accounting

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Plan International UK has two designated funds: the fixed asset fund and the Social Development Direct Fund (see note 17).

The Fixed Asset Fund represents the net book value of tangible and intangible fixed assets originally funded from General Reserves. The transfer made between the general and designated funds represent capital additions less depreciation and amortisation charges and disposal losses.

The Social Development Direct Fund represents net current asset value of the trading subsidiary.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. Expenditure is charged against the specific fund in accordance with donor rules. An analysis of these funds is set out in note 18.

(d) Income

All income is included in the SOFA when the Charity is legally entitled to the income, receipt is probable and the amount can be measured reliably.

Donations and legacies

Income from sponsors is accounted for on a receipts basis.

Income from Gift Aid tax reclaims on donations is recognised on an accruals basis. All donations are covered under a valid Gift Aid declaration.

Other donations and appeals income includes income from Plan Ltd (see Note 3), corporates, trusts, foundations and major donors. This is accounted for on a receipts basis and/or on an accruals basis as per the conditions of the contracts and the charity SORP. As per the charity SORP, legacies are accounted for on an accruals basis.

Pecuniary legacies are recognised once probate has been granted and notification of entitlement has been received. Residuary legacies are recognised when probate is granted and there is sufficient information to value them and any conditions attached to the legacy are either within the control of the charity or have been met. An allowance is made against the amounts receivable to reflect the uncertainty inherent in estate administration.

Charitable activities

Income from charitable activities is earned under grants and contracts with governments, other agencies, corporates, trusts and foundations, and major donors for the specific provision of goods and services in the furtherance of our purpose.

Grants that provide core funding, or are of a general nature, are included as 'Donations'.

Grant and contract income is accrued once all conditions that would permit entitlement have been met. Where payments are received in advance of this point, they are held on the balance sheet as deferred income.

Income earned under contracts with donors where payments are contingent on the achievement of

pre-agreed results is recognised in line with achievement of these results. Where it is probable that total contract costs exceed total contract income, the expected deficit is recognised immediately. Income and expenditure in relation to these contracts are recognised within restricted funds, with any surplus or deficit shown as a transfer to or from unrestricted funds.

Gifts in Kind

Gifts in Kind donated for distribution to beneficiaries are included at fair value and recognised as income from charitable activities when they are received.

Gifts in Kind also include services received in relation to campaigning, fundraising and professional advice. These have been included within 'Donations' at fair value at the time that the service is received. In accordance with the SORP, no amounts are included in the financial statements for services donated by volunteers, although their work is considered vital to the activities of Plan International UK.

Trading activities

Income from trading activities is accounted for on an accruals basis and represents the amounts charged to customers for goods and services supplied through FPPI UK and Social Development Direct Ltd, excluding VAT (see Note 6).

Rental income

Rental income represents income from sub-tenants which share the Finsgate building with Plan International UK as their landlord and is recognised on an accruals basis.

(e) Expenditure

All expenditure is accounted for on an accruals basis and is classified in the SOFA according to the activity to which it relates. Direct costs, including attributable staff costs, are allocated on an actuals basis to the key strategic areas of activity.

Expenditure on charitable activities includes both costs incurred directly by Plan International UK and grants payable to Plan International Inc and to partner organisations in furtherance of Plan International UK's charitable objectives. Grants payable are accounted for once all conditions that would limit recognition of the funding commitment have been met. Expenditure in relation to Gifts in Kind is recognised on distribution to country offices, for goods, or at the point that a service is received by Plan International UK.

Support costs, such as governance, general management, financial management, information technology, human resources, and facilities, are allocated between activities on the basis of staff numbers employed on those activities during the period.

Governance costs are the costs associated with the governance arrangements of Plan International UK and include an estimate of management time spent on strategic activities as well as direct costs associated with governance.

(f) Pension costs

Pension contributions paid by the Charity in respect of employees to a defined contribution scheme are charged to the SOFA as they become payable and are allocated to the same funds as the salary costs to which they relate.

(g) Operating leases

Operating lease rentals are charged to the SOFA on a straight-line basis over the life of the lease.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Items costing less than £3,000 are not capitalised.

Depreciation for all fixed assets is calculated on a straight-line basis to write off the cost of the assets over their estimated useful lives as follows.

Leasehold property improvements	Lease period remaining
Office equipment	5 years
Computer hardware	5 years

The carrying value of fixed assets is reviewed annually for impairment if events or changes in circumstances suggest that their carrying amount may not be recoverable.

(i) Intangible assets and amortisation

Intangible assets are stated at cost less accumulated amortisation.

Amortisation for all intangible assets is calculated on a straight-line basis over their estimated useful lives as follows:

Computer software	3 years
Goodwill	5 years

(j) Financial instruments

Plan International UK has financial assets and liabilities that qualify as basic financial instruments. They are measured as follows:

Cash	Cash held at bank and in hand
Debtors	Initially at settlement amount after any trade discounts. Subsequently at cash or other consideration expected to be received.
Creditors	Initially at settlement amount after any trade discounts. Subsequently at cash or other consideration expected to be paid.

(k) Provisions for liabilities

Provisions for future liabilities are recognised when Plan International UK has a legal or constructive financial obligation as a result of a past event for which it is probable that a transfer of economic benefits will be required to settle the obligation, and where the amount can be reliably estimated.

(l) Foreign currencies

Transactions in foreign currencies are recorded at the monthly book rate at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange at the balance sheet date. All exchange differences are taken to the SOFA.

(m) Company status

The Charity is a public benefit entity and a company limited by guarantee. The members of the Company are the trustees named on p 42. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per trustee.

(n) Taxation status

Plan International UK is a registered charity within the definition of Section 202 of the Corporation Tax Act 2010 and is thus exempt from taxation on its charitable activities. The trading subsidiaries of Plan International UK, Foster Parents Plan International UK Ltd and SDDirect each make a charitable donation leaving no UK corporation tax payable. These donations are made under deeds of covenant and are therefore accrued in full at year-end.

Irrecoverable VAT is not separately analysed and is charged to the SOFA when the expenditure to which it relates is incurred or invoiced and is allocated as part of the expenditure to which it relates.

(o) Business combinations

Business combinations are accounted for as an acquisition. The cost of a business combination is the

fair value of the consideration paid and payable plus the costs directly attributable to the business combination. Where the consideration paid and payable exceeds the value of the net assets acquired, goodwill arises on acquisition and is disclosed in the consolidated balance sheet. 'Goodwill' is an intangible fixed asset which is amortised over its useful life. Goodwill is reviewed for impairment at each balance-sheet date.

In accordance with FRS 102, intangible assets acquired as part of an acquisition are only recognised separately from goodwill where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity; and the cost or value of the asset can be measured reliably.

(p) Critical accounting judgements and key sources of estimation uncertainty

In the application of the group's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These judgements, estimates and assumptions are made based on a combination of past experience, professional expert advice and other relevant evidence.

The trustees consider that there are no key sources of estimation uncertainty as at 30 June 2023, however the following critical accounting judgements have been identified below:

Revenue recognition

Due to the range and complexity of the group's funding streams, revenue recognition is deemed to be an area that requires judgement to appropriately apply the income accounting policies explained in accounting policy 1d.

Cost allocation

The cost allocation methodology requires judgement as to what are the most appropriate bases to use to

apportion support costs; these are reviewed annually for reasonableness. Support costs are allocated as explained in policy 1d.

Locally received income

Locally received income is income where the contract signatories are the donor and the relevant Plan International country office. However, the de facto fund manager is Plan International UK, who provides support and oversight to the country office. The income arising from such awards is thus recognised by Plan International UK. Income from charitable activities is detailed in accounting policy 1d.

Sponsorship

Child sponsorship is judged to be unrestricted income and not restricted to a particular cause because it is wholly aligned with the charity's objects. Sponsors have a one-to-one connection with the child they sponsor and donations are used to fund vital projects, benefiting whole communities in the country where the sponsored child lives and therefore it is reasonable to assess the income as unrestricted.



When sponsored child Andrea, 14, from Ecuador became paralysed on one side, Plan International helped support her recovery. "I still can't write, but I know I will succeed because I want to become a great doctor. I want to save lives like mine was saved," says Andrea.

2. INCOME BY REGION: ORIGIN OF DONOR

	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
UK	37,009	21,912	58,921	38,398	25,044	63,442
Europe (Excl. UK)	-	1,449	1,449	-	4,829	4,829
Americas	-	6,480	6,480	-	6,320	6,320
Asia	-	3	3	-	12	12
East and South Africa	-	-	-	-	-	-
West and Central Africa	-	-	-	-	-	-
Total	37,009	29,844	66,853	38,398	36,206	74,603

3. DONATIONS

	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
Sponsorship	14,278	-	14,278	15,271	-	15,271
Gift Aid	3,320	-	3,320	3,594	-	3,594
Disasters Emergency Committee (DEC)	-	8,059	8,059	-	4,994	4,994
Plan Ltd	4,825	-	4,825	4,250	-	4,250
Other individual giving	1,136	391	1,527	1,095	381	1,475
Girls' Fund	-	643	643	-	682	682
Legacies	611	167	778	1,065	413	1,478
Gifts in Kind	-	-	-	-	121	121
Major donors	195	-	195	204	-	204
Corporates	90	-	90	56	-	56
Peoples Postcode Lottery (PPL)	3,100	-	3,100	3,000	-	3,000
Trusts and foundations	99	-	99	148	-	148
Total	27,654	9,260	36,914	28,682	6,590	35,272

¹ Grants received from Corporates and Trusts and Foundations are included under Charitable Activities income in note 5.

The donation from Plan Ltd, a trading subsidiary of Plan International Inc (see note 20) of £4,825,000 (2023: £4,250,000) is a donation received under deed of covenant in order to support Plan International UK's charitable activities. The estimated amount of legacies which the charity has received notice of but has not been accrued was £1,233,000 (2023: £899,000).

4. CHARITABLE ACTIVITIES: INSTITUTIONAL DONORS

a) Included in income from charitable activities are grants from the following institutional donors

	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
Education Cannot Wait	-	3,490	3,490	-	4,341	4,341
UN Agencies	-	3,430	3,430	-	3,879	3,879
World Bank	-	3,254	3,254	-	3,372	3,372
Foreign, Commonwealth & Development Office (FCDO)	-	2,798	2,798	-	2,164	2,164
European Commission (EC)	-	1,073	1,073	-	2,573	2,573
Start Fund	-	845	845	-	712	712
European Civil Protection and Humanitarian Aid Operations (ECHO)	-	172	172	-	1,325	1,325
Other	-	324	324	-	670	670
Total	-	15,386	15,386	-	19,037	19,037

b) The following table summarises all contributions from the UK Foreign, Commonwealth & Development Office (FCDO) in the year ended 30 June 2024 totalling £2,798,000 (2023: £2,164,000).

Country	Project name	2024 Total £000	2023 Total £000
Zimbabwe	Supporting Adolescent Girls' Education	131	1,960
Zimbabwe	Supporting Adolescent Girls' Education (SAGE) II Programme	1,584	-
Zimbabwe	SAFE Adapted GALS training project	127	-
Zimbabwe	Gender Based Violence Fund	53	-
Ghana	MG Cubed – GEC Ghana	-	(3)
Kenya	Adolescent Girls Initiative – Kenya	-	(34)
Zambia	Financial Inclusion through Traditional Leadership	-	(21)
Tanzania	FCDO Shule Bora (Quality School)	334	188
Indonesia	ELRHA Data Driven Inclusion	30	45
Indonesia	ELRHA Dissemination Grant	16	-
UK	Promoting Equalities Regional Programme	380	30
Nigeria	NENTAD Protection in North East Nigeria	8	-
Sudan	Access to WASH	(10)	-
South Sudan	AHRC Protection Research	145	-
	Total	2,798	2,164

Negative figures represent funds returnable where the full grant value recognised in previous years was not fully utilised.

5. CHARITABLE ACTIVITIES: MAJOR PARTNERSHIPS

	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
Corporates	-	2,885	2,885	-	8,484	8,484
Trusts and foundations ¹	-	1,970	1,970	-	1,557	1,557
Major donors ¹	-	230	230	-	516	516
Corporate Gifts in Kind	-	113	113	-	22	22
Total	-	5,198	5,198	-	10,578	10,578

¹ 2023 numbers have been restated as a donor previously classed as a Major Donor has now been reclassified under Trusts and Foundations.

6. TRADING ACTIVITIES AND OTHER INCOME

a) Trading activities

	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
Programmatic trading income	8,065	-	8,065	8,892	-	8,892
Other trading income	42	-	42	45	-	45
Total	8,107	-	8,107	8,937	-	8,937

Programmatic trading income includes income from our trading subsidiary, Social Development Direct.

b) Other Income

	Unrestricted funds	Restricted funds	2024 Total	Unrestricted funds	Restricted funds	2023 Total
	£000	£000	£000	£000	£000	£000
Rental income	656	-	656	511	-	511
Investment income	590	-	590	267	-	267
Other Income	2	-	2			
Total	1,248	-	1,248	778	-	778

c) The Charity as lessor

At the year end, the Charity had contracted with sub-tenants for the following future minimum lease payments under non-cancellable operating leases:

	2024 Total	2023 Total
	£000	£000
Less than one year	95	497
Between two and five years	-	83
After five years	-	-
Total	95	580

These payments relate to the sub-lease of space within the Finsgate building to sub-tenants, with Plan International UK as their landlord. In addition to these lease payments, variable service charges are payable to Plan International UK based on an apportionment of shared building costs. There are no significant restrictions imposed by the lease arrangements. The current sub-leases come to an end on 8 September 2024.

7. TOTAL EXPENDITURE

a) Analysis of total expenditure

Total Expenditure 2024	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2024 Total £000
Expenditure on raising funds					
Sponsorship	-	736	1,828	1,253	3,817
Institutional donors	-	521	36	450	1,007
Other donations and appeals	-	723	177	323	1,223
Major partnerships	-	937	77	901	1,915
	-	2,917	2,118	2,927	7,962
Expenditure on charitable activities					
Long Term Development	14,464	2,316	1,044	764	18,588
Sexual and Reproductive Health and Rights	5,725	732	291	289	7,037
Health and Nutrition	4,197	989	351	237	5,774
Inclusive Quality Education	2,394	346	294	130	3,164
Protection from Violence	1,044	132	33	52	1,261
Youth Employment and Entrepreneurship	220	27	2	11	260
Other	884	90	73	45	1,092
Humanitarian	24,351	2,531	970	1,191	29,043
Protection in Humanitarian Action	15,934	1,651	645	780	19,010
Education in Emergencies	7,077	752	289	347	8,465
Sexual Health and Rights	734	70	23	35	862
Other	606	58	13	29	706
Environment and Resilience Programmes	1,485	173	24	72	1,754
Advocacy, Policy and Campaigning Work	164	442	563	674	1,843
SDD charitable activities	-	3,962	3,666	282	7,910
	40,464	9,424	6,267	2,983	59,138
Other expenditure					
Rental costs	-	-	486	-	486
	-	-	486	-	486
Sub total	40,464	12,341	8,871	5,910	67,586
Reallocation of salaries ¹	-	2,769	-	(2,769)	-
Total	40,464	15,110	8,871	3,141	67,586

¹ Staff costs initially included within 'support costs' and 'direct costs' are reallocated to 'staff costs' in order to match the total shown in Note 8.

Total Expenditure 2023	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2023 Total £000
Expenditure on raising funds					
Sponsorship	-	938	1,777	1,202	3,917
Institutional donors	-	1,214	76	710	1,999
Other donations and appeals	-	1,086	544	469	2,098
Major partnerships	-	836	66	589	1,491
	-	4,073	2,462	2,970	9,505
Expenditure on charitable activities					
Long Term Development	17,507	2,426	1,165	867	21,965
Sexual and reproductive health and rights	4,544	518	170	215	5,447
Health and Nutrition	4,799	940	332	249	6,321
Inclusive Quality Education	4,427	637	485	228	5,777
Protection from Violence	1,088	123	33	51	1,294
Youth Employment and Entrepreneurship	2,000	175	128	95	2,397
Other	649	34	17	29	728
Humanitarian	27,738	2,205	952	1,269	32,163
Protection in Humanitarian Action	16,642	1,350	656	766	19,414
Education in Emergencies	8,076	626	207	366	9,274
Sexual Health and Rights	457	35	12	21	525
Other	2,563	194	76	116	2,950
Environment and Resilience Programmes	1,522	125	26	67	1,740
Advocacy, Policy and Campaigning Work	11	454	267	537	1,269
SDD charitable activities	-	3,482	4,440	466	8,387
	46,778	8,690	6,849	3,206	65,523
Other expenditure					
Rental costs	-	-	390	-	390
Trading activity costs	-	-	1	-	1
	-	-	391	-	391
Sub total	46,778	12,764	9,702	6,176	75,420
Reallocation of salaries ¹	-	2,368	-	(2,368)	-
Total	46,778	15,132	9,702	3,808	75,420

As per the Expenditure accounting policy, costs are allocated to the key strategic areas of activity. The key strategic areas of activity have been reviewed and revised in the 2023/24 accounts to provide a more meaningful overview. 2022/23 expenditure has been reallocated using the same methodology to provide a meaningful comparison.

	2024	2023
Net income is stated after charging:	£000	£000
Services provided by the Charity's auditors:		
Fees payable for the audit of the consolidated financial statements	72	74
Fees payable for other services:		
• Taxation and VAT	1	1
	73	75
Exchange rate losses/(gains)	18	271
Depreciation and amortisation	496	399
Operating lease rentals – buildings	838	831

b) Grants paid

During the year Plan International UK made grants to Plan International Inc which designs and delivers programmes through regional, country and programme offices. The programme offices are located in areas where Plan International programmes are implemented, allowing Plan International to respond to the situations of the local communities.

Grants are also made to other partner organisations to deliver programmes to help children, their families and communities and to respond in emergency situations.

A list of grants paid is given below:

Partner Organisation	Country	2024 £000	2023 £000
Payments to Plan International Inc	Various	39,074	45,584
Payments to Plan International National Organisation	Colombia	258	249
Payments to Plan International National Organisation	India	85	49
Payments to Plan International National Organisation	Indonesia	256	534
Payments to Plan International National Organisation	Germany	-	12
Payments to Plan International National Organisation	United States of America	17	19
Payments to Plan International members		39,690	46,447
African Women's Development & Communication Network	Sierra Leone	295	89
Christian Aid Nigeria	Nigeria	134	-
Social Development Direct	United Kingdom	117	-
Action Aid Nigeria	Nigeria	113	-
Christian Blind Mission (CBM) UK	Zimbabwe	85	128
The Open University	Zimbabwe	30	8
Relief International UK	Ethiopia	-	86
Puntland Development Research Center (PDRC)	Ethiopia	-	19
Handicap International UK	Sierra Leone	-	(1)
Payments to Non-Plan International Organisations		774	331
Total Grants Payable		40,464	46,778

c) Analysis of support costs

	Raising Funds £000	Charitable activities £000	2024 Total £000	Raising Funds £000	Charitable activities £000	2023 Total £000
Information technology	681	719	1,400	726	755	1,482
Finance	516	553	1,069	322	365	687
Human resources	517	478	995	576	532	1,108
General management	443	419	862	290	437	727
Office and premises	365	392	757	636	642	1,277
Depreciation and amortisation	246	250	496	198	202	400
Governance	149	169	318	180	213	393
FX (Gains)/Losses	10	3	13	42	55	96
Loss on disposal of fixed assets	-	-	-	-	5	5
Total	2,927	2,983	5,910	2,970	3,206	6,176

Support costs are allocated between activities on the basis of the number of staff employed on those activities during the year. In 2024 we reclassified finance staff working on International and UK Programmes as support costs (previous split across fundraising and charitable expenditure) to give a more transparent view of total support costs.

(d) Analysis of governance costs

	2024 £000	2023 £000
Legal and other professional fees – Gifts in Kind	113	143
Legal and other professional fees	14	55
External audit fees	83	84
Apportionment of staff costs	91	89
Internal audit fees	17	22
Other	-	-
	318	393

8. STAFF COSTS

	2024 £000	2023 £000
Staff costs		
Wages and salaries	12,675	12,619
Social security costs	1,347	1,358
Pension costs	849	878
Sub Total	14,871	14,855
Agency staff	239	277
Total	15,110	15,132

Plan International UK has a defined contribution pension scheme, which matches employee contributions up to a maximum of 7.5% of pensionable salary. The resulting fund belongs to the employee and can be transported when leaving Plan International UK. No employees receive benefits under a defined benefit pension scheme.

In line with government legislation, Plan International UK automatically enrolls all eligible staff into this defined contribution pension scheme, with all new joiners being enrolled into the scheme in the third pay period after the start of their employment.

A salary sacrifice scheme is in place, giving employees the opportunity to vary their employment terms and conditions such that they receive a lower gross salary, with Plan International UK paying additional employer pension contributions on the employee's behalf.

The number of employees whose emoluments, as defined for taxation purposes (i.e. net of salary sacrifice), amounted to £60,000 or more in the year were as follows:

	2024 Number	2023 Number
£60,000–£69,999	18	11
£70,000–£79,999	12	10
£80,000–£89,999	12	4
£90,000–£99,999	5	2
£100,000–£109,999	1	2
£110,000–£119,999	2	1
Total¹	50	30

¹30 of the 50 staff in 2024 who are paid over £60,000 are employed by SDDirect (2023: 15).

Total employer pension contributions for these employees were £243,415 (2023: £223,990).

The highest paid employee in 2024 was the Chief Executive, who received £159,742, in the year including pension contributions and employer National Insurance contributions (2023: £156,374) and received no benefits in kind (£2023: £nil).

The Leadership Team are the key management personnel of the charity. The total remuneration and benefits including pension contributions and employer National Insurance contributions of the key management personnel was £811,839, for 7 roles (2023: £797,035 for 7 roles).

None of the above received any benefits in kind. Redundancy and severance payments to staff in the year totalled £96,614 (2023: £363,511).

The average headcount and average number of employees, calculated on a full-time equivalent (FTE) basis, analysed by activity was:

	2024 Headcount	2023 Headcount	2024 FTE	2023 FTE
Fundraising	62	62	61	60
Communications, Advocacy & UK Programmes	45	44	43	40
International Programmes	51	68	50	66
Operations & CEO Office	49	41	42	40
SDDirect	72	61	62	57
Total	279	276	258	263

9. TRUSTEES' REMUNERATION

None of the trustees received any remuneration during the year for services to Plan International UK (2023: nil). Directly-incurred expenses of the trustees borne by Plan International UK in the year ended 30 June 2024 were £10,093 (2023: £1,559). These expenses related to costs incurred by six trustees to attend Board meetings and Programme visits.

Plan International UK trustees are included in the Plan International UK local and the Plan International Inc. insurance arrangements, which includes indemnity insurance for trustees. These insurances provide cover:

To protect the charity from loss arising from the neglect or default of its trustees, employees, or agents

To indemnify the trustees or other officers against the consequence of any neglect or default on their part.

10. TANGIBLE ASSETS

GROUP AND CHARITY 2024	Leasehold property improvements	Office equipment	Computer hardware	Computer software	Total
	£000	£000	£000	£000	£000
At 1 July 2023	1,687	339	495	-	2,521
Additions	-	-	43	-	43
Disposals	-	-	(27)	-	(27)
Transfers	-	-	-	-	-
At 30 June 2024	1,687	339	511	-	2,537
Accumulated depreciation	-	-	-	-	-
At 1 July 2023	1,490	330	398	-	2,218
Charge for the year	122	7	38	-	167
Disposals	-	-	(27)	-	(27)
Transfers	-	-	-	-	-
At 30 June 2024	1,612	337	409	-	2,358
Net book value	-	-	-	-	-
At 30 June 2023	197	8	96	-	301
At 30 June 2024	75	2	101	-	179

GROUP AND CHARITY 2023	Leasehold property improvements	Office equipment	Computer hardware	Computer software	Total
	£000	£000	£000	£000	£000
Costs					
At 1 July 2022	1,687	336	502	-	2,525
Additions	-	1	16	-	17
Disposals	-	-	(23)	-	(23)
Transfers	-	-	-	-	-
At 30 June 2023	1,687	337	494	-	2,518
Accumulated depreciation					
At 1 July 2022	1,361	322	394	-	2,077
Charge for the year	129	9	4	-	142
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
At 30 June 2023	1,490	330	398	-	2,219
Net book value					
At 30 June 2022	479	32	155	-	666
At 30 June 2023	197	7	96	-	300

11. INTANGIBLE FIXED ASSETS

GROUP AND CHARITY As at June 30 2024	Computer software	Goodwill ¹	Total
	£000	£000	£000
At 1 July 2023	2,048	1,148	3,196
Additions	202	-	202
Disposals	-	-	-
Transfers	-	-	-
At 30 June 2024	2,250	1,148	3,398
Accumulated depreciation			
At 1 July 2023	1,641	759	2,400
Charge for the year	100	229	329
Disposals	-	-	-
Transfers	-	-	-
At 30 June 2024	1,741	988	2,729
Net book value			
At 30 June 2023	407	389	796
At 30 June 2024	509	160	669

¹ The charity balance sheet excludes the goodwill.

GROUP AND CHARITY As at June 30 2023	Computer software	Goodwill¹	Total
	£000	£000	£000
Costs			
At 1 July 2022	1,938	1,148	3,086
Additions	109	-	109
Disposals	-	-	-
Transfers	-	-	-
At 30 June 2023	2,047	1,148	3,195
Accumulated depreciation			
At 1 July 2022	1,652	530	2,182
Charge for the year	(11)	230	217
Disposals	-	-	-
Transfers	-	-	-
At 30 June 2023	1,641	760	2,399
Net book value			
At 30 June 2022	287	618	906
At 30 June 2023	406	388	796

¹ The charity balance sheet excludes the goodwill.

12. INVESTMENTS CHARITY

	2024
Shares in subsidiary undertakings	£
At 1 July 2023	1,706,133
Additions	-
At 30 June 2024	1,706,133

Foster Parents Plan International (UK) Ltd is a trading company registered in England and Wales as company number 02457093, whose main activities are the licensing of the use of Plan International UK trademarks to third parties, and carrying out other non-primary purpose trading activities. In prior years the company also managed society lotteries. Each year the subsidiary makes a charitable donation under a deed of covenant of any taxable profits to Plan International UK. At 30 June 2024 the investment in Foster Parents Plan International (UK) Ltd was £2.

During the financial year ended 30 June 2020, Plan International UK invested £1,706,000 in Social Development Direct Limited, a trading company registered in England and Wales as company number 03846881, who provide high-quality, innovative and expert social development assistance and research services, including technical advice and support, research, development assistance programme design, delivery and management, monitoring and evaluation. Their clients are leading international development agencies, INGOs and foundations. The brought forward investment balance at 1 July 2023 relates to Plan International UK's investment in the entire issued share capital of Foster Parents Plan International UK Ltd and Social Development Direct Limited.

SUBSIDIARY: Foster Parents Plan International (UK) Ltd	2024	2023
Total turnover	43	48
Total expenditure	(10)	(16)
Donation to Plan International UK	(33)	(32)
Net result for the year	-	-

The aggregate of assets, liabilities and funds was:

	2024	2023
Total assets	62	57
Total liabilities	(62)	(57)
Total funds	-	-

SUBSIDIARY: Social Development Direct LTD	2024	2023
Total turnover	8,065	8,892
Total expenditure	(7,910)	(8,387)
Donations to Plan International UK	(155)	(505)
Net result for the year	-	-

The aggregate of assets, liabilities and funds was:

	2024	2023
Total assets	1,964	2,283
Total liabilities	(1,516)	(1,834)
Total funds	448	449

13. DEBTORS

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Amounts owed by institutional donors	5,305	2,692	5,305	2,692
Accrued income	4,761	2,042	4,260	2,042
Amounts owed by Plan International Inc	46	475	46	475
Other debtors	1,275	1,529	509	249
Prepayments	349	297	234	215
Amounts owed by subsidiaries	-	-	346	32
Total debtors	11,736	7,035	10,700	5,705

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

a) Analysis of creditors

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Accruals of transfers to Plan International Inc	8,330	3,571	8,330	3,571
Accruals of transfers to other partners	164	136	164	136
Deferred income and other creditors	141	143	129	124
Other accruals	1,179	1,718	638	639
Taxation and social security	495	572	376	472
Trade creditors	292	547	28	131
Amounts owed to Plan International Organisations	69	31	69	31
VAT payable	177	337	42	93
Total creditors	10,847	7,055	9,776	5,196

b) Deferred income and other creditors

GROUP 2024	As at 1 Jul 2023 £000	Income Deferred	Deferrals Released	As at 30 June 2024 £000
Trading and other income	143	146	(148)	141
Total deferred income	143	146	(148)	141

Income deferred in the year for the charity comprised £146,000 (2023: £143,000).

15. PROVISIONS FOR LIABILITIES

GROUP AND CHARITY 2024	As at 1 July 2023 £000	Provision created £000	Provision released £000	Provision utilised £000	As at 30 June 2024 £000
Dilapidations	440	-	(440)	-	-
Grants	13	257	-	-	270
Total	453	257	(440)	-	270

Dilapidations represent the estimated cost required to make good Plan International UK's headquarters upon the termination of the lease with our landlords. The lease on Plan UK headquarters expires on the 8th December 2024 and the landlord has confirmed that the dilapidations cost is not required, therefore the provision has been released. Grants represents the estimated funds returnable to donors where the group has not been able to spend funds received in accordance with donor wishes, including losses incurred from fraud and disallowances at Country Office level. Losses are recovered from Plan International Inc such that Plan International UK suffers no net loss.

16. COMMITMENTS

a) Commitments under operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

GROUP	Land and buildings	Other	Total	Land and buildings	Other	Total
	2024	2024	2024	2023	2023	2023
	£000	£000	£000	£000	£000	£000
Operating lease expiring:						
Less than one year	388	4	392	932	5	937
Between two and five years	-	4	4	388	-	388
After five years	-	-	-	-	-	-
Total	388	8	396	1,321	5	1,325

b) Programme Commitments

At year end, the group had undertaken to deliver projects which will be completed over a number of years. The majority of the funds needed for these projects are subject to legal agreements with donors to ensure that Plan International UK will be reimbursed. For some of these projects, Plan International UK is required to provide additional funding to match that provided by the main donor. At 31 June 2024, donors had yet to be found for programme commitments totalling £864,000 (2023: £2,018,000), as detailed below:

GROUP	Total 2024 £000	Total 2023 £000
Less than one year	504	1,745
Between two and five years	296	273
After five years	64	-
Total	864	2,018

No provision has been recognised as we expect to be able to find donors for these over the remaining life of the projects.

c) Capital commitments

The value of group contracts placed in the year for future capital expenditure not accrued for in the financial statements was £nil (2023: £nil).

17. STATEMENT OF FUNDS

GROUP AND CHARITY 2024	Balance 1 July 2023	Total Income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2024
	£000	£000	£000	£000	£000	£000
Unrestricted funds:						
General funds	11,592	28,944	(28,886)	-	229	11,879
Designated funds: Social Development Direct	391	8,065	(8,065)	-	22	413
Designated funds: Plan UK Fixed asset fund	1,096	-	-	-	(251)	845
Total unrestricted funds	13,079	37,009	(36,951)	-	-	13,137
Restricted funds	4,671	29,844	(30,635)	-	-	3,880
Total funds	17,750	66,853	(67,586)	-	-	17,017

CHARITY 2024	Balance 1 July 2023	Total Income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2024
	£000	£000	£000	£000	£000	£000
Unrestricted funds:						
General funds	11,593	29,054	(28,767)	-	43	11,923
Designated funds: Social Development Direct	1,706	-	-	-	-	1,706
Designated funds: Plan UK Fixed asset fund	649	-	-	-	(43)	606
Total unrestricted funds	13,948	29,054	(28,767)	-	-	14,235
Restricted funds	4,671	29,844	(30,635)	-	-	3,880
Total funds	18,619	58,898	(59,402)	-	-	18,115

18. RESTRICTED FUNDS

Restricted funds comprise unexpended balances on donations and grants and contracts given for specific purposes. These funds will be expended in future years in accordance with donor wishes.

GROUP AND CHARITY	Balance 01 July 2022 £000	Income £000	Expenditure £000	Balance 30 June 2023 £000	Income £000	Expenditure £000	Balance 30 June 2024 £000
Girls Fund	226	682	(638)	270	643	(668)	245
DEC – Ukraine Humanitarian Appeal	-	4,556	(4,548)	8	8,059	(8,243)	(176)
DEC – Cyclone Idai Appeal	(4)	-	-	(4)	-	11	7
DEC – Covid Appeal	(8)	438	(432)	(2)	-	2	-
Other voluntary income including appeals	984	914	(1,087)	811	558	(575)	794
Donations	1,198	6,590	(6,705)	1,083	9,260	(9,473)	870
FCDO – Supporting Adolescent Girls Education (SAGE) II Programme	-	-	-	-	1,583	(1,685)	(102)
FCDO – Promoting Equalities Regional Programme	-	-	-	-	380	(555)	(175)
FCDO – Shule Bora (Quality School)	6	188	(214)	(20)	334	(266)	48
FCDO – Supporting Adolescent Girls’ Education Zimbabwe	83	1,960	(2,125)	(82)	131	(49)	-
FCDO – Others	228	16	(173)	71	370	(398)	43
ECW	14	4,341	(4,036)	319	3,490	(3,840)	(31)
ECHO	92	1,325	(1,324)	93	172	(172)	93
European Commission – Promoting universal Sexual and Reproductive Health and Rights of vulnerable adolescents in Africa	-	801	(565)	236	635	(634)	237

European Commission – Building Resilience: Education Opportunities in Fragile and Crisis Affected Environments	(12)	408	(605)	(209)	(122)	414	83
European Commission – Joint Action for Nutrition Outcome (JANO)	11	515	(514)	12	334	(367)	(21)
European Commission – Others	(38)	849	(545)	266	226	(288)	204
UNOCHA	(7)	669	(567)	95	818	(933)	(20)
UNICEF	(29)	1,758	(1,756)	(27)	1,779	(1,840)	(88)
UN Agencies – Others	110	1,452	(1,407)	155	833	(882)	106
World Bank – Eu Sou Capaz Girls Empowerment Program	(15)	2,323	(2,349)	(41)	2,409	(2,556)	(188)
World Bank – Accelerating Nutrition Result in Nigeria	478	991	(1,064)	405	817	(948)	274
World Bank – Others	(1)	58	(74)	(17)	28	(33)	(22)
Other institutional donors	242	1,383	(1,598)	27	1,169	(1,223)	(27)
Institutional donors	1,162	19,037	(18,916)	1,283	15,386	(16,255)	414
Corporates	1,660	8,506	(8,493)	1,673	2,998	(3,031)	1,640
Major donors	263	516	(569)	210	230	(224)	216
Trusts and foundations	847	1,557	(1,984)	420	1,971	(1,652)	739
Major partnerships	2,770	10,579	(11,045)	2,304	5,199	(4,907)	2,596
Total restricted funds	5,130	36,206	(36,665)	4,671	29,844	(30,635)	3,880

¹ Negative fund balances are due to costs incurred in advance of income recognised which is committed and will be recognised in future periods.

Restricted Funds by Region	Balance 01 July 2022 £000	Income £000	Expenditure £000	Balance 30 June 2023 £000	Income £000	Expenditure £000	Balance 30 June 2024 £000
Asia	442	5,568	(5,131)	880	3,455	(3,760)	575
East and Southern Africa	365	12,953	(13,003)	315	9,211	(9,586)	(60)
UK	(86)	227	(299)	(158)	569	(581)	(170)
West and Central Africa	610	6,416	(6,637)	389	4,827	(4,810)	406
Americas	(13)	1,837	(1,810)	15	1,245	(1,131)	129
Europe	968	7,036	(7,177)	827	8,838	(9,963)	(298)
Multiple Regions ¹	180	1,769	(1,996)	(46)	1,155	(707)	402
Not defined ²	2,663	398	(612)	2,449	544	(98)	2,895
Total restricted funds	5,130	36,206	(36,665)	4,671	29,844	(30,635)	3,880

¹ 'Multiple Regions' includes restricted funds which support multiple projects across more than one region

² 'Not Defined' includes funds received by donors against restricted funds including the Girls Fund and Forgotten Children's Fund, which are later transferred to projects in line with the fund's objectives, plus holding funds for Corporate donors whilst the programmes are in development.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

GROUP AND CHARITY 2024	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000	£000	£000
Fund balances at 30 June 2024 are represented by:				
Tangible fixed assets	-	179	-	179
Intangible Assets	-	669	-	669
Current assets	12,505	1,925	12,856	27,286
Current liabilities	(626)	(1,515)	(8,706)	(10,847)
Provisions for liabilities and charges	-	-	(270)	(270)
Total net assets at 30 June 2024	11,879	1,258	3,880	17,017
Total net assets at 30 June 2023	11,592	1,487	4,671	17,750

CHARITY 2024	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000	£000	£000
Fund balances at 30 June 2023 are represented by:				
Tangible fixed assets	-	96	-	96
Intangible Assets	-	2,215	-	2,215
Current assets	12,993	-	12,857	25,850
Current liabilities	(1,070)	-	(8,707)	(9,776)
Provisions for liabilities and charges	-	-	(270)	(270)
Total net assets at 30 June 2024	11,923	2,312	3,880	18,115
Total net assets at 30 June 2023	11,592	2,354	4,673	18,619

GROUP AND CHARITY 2023

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000	£000	£000
Fund balances at 30 June 2023 are represented by:				
Tangible fixed assets	-	301	-	301
Intangible Assets	-	796	-	796
Current assets	13,356	2,223	8,582	24,162
Current liabilities	(1,325)	(1,834)	(3,897)	(7,055)
Provisions for liabilities and charges	(440)	-	(12)	(452)
Total net assets at 30 June 2023	11,592	1,487	4,671	17,750
Total net assets at 30 June 2022	11,679	1,760	5,130	18,567

CHARITY 2023

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000	£000	£000
Fund balances at 30 June 2023 are represented by:				
Tangible fixed assets	-	241	-	241
Intangible Assets	-	2,113	-	2,113
Current assets	13,330	-	8,582	21,913
Current liabilities	(1,299)	-	(3,897)	(5,196)
Provisions for liabilities and charges	(440)	-	(13)	(453)
Total net assets at 30 June 2023	11,592	2,354	4,673	18,619
Total net assets at 30 June 2022	11,679	2,397	5,130	19,206

20. RELATED PARTIES

Plan International Inc

Plan International UK is a member of Plan International Inc. During the year Plan International UK transferred cash totalling £26,703,000 (2023: £36,573,000) directly to Plan International Inc and other Plan International entities to undertake international development programme activities in overseas countries. In addition, £8,046,000 (2023: £10,939,000) was transferred directly from our donors to Plan International entities.

In line with our approach of accruing transfers once all conditions that would limit recognition of the funding commitment have been met, there was an accrual of £4,943,000 (2023: £1,065,000) of transfers to Plan International Inc outstanding at year-end.

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

Plan Ltd

Plan Ltd is a wholly-owned trading subsidiary of Plan International Inc. Income in the year was received by Plan International UK from Plan Ltd under deed of covenant as set out in Note 3.

Disasters Emergency Committee

Plan International UK is a member of the Disasters Emergency Committee (DEC) and Plan International UK's Chief Executive, Rose Caldwell, is a trustee of the DEC.

In the year Plan International UK made a membership donation of £57,377(2023: £105,506), 2023 represented 2 years membership to the DEC. Plan International UK's income in the year included £8,059,000 (2023: £4,994,000) receivable from DEC appeals. Of this £2,825,000 was outstanding at year-end (2023: £nil).

International Broadcasting Trust

Rose Caldwell, CEO of Plan International UK, is the Chair of the International Broadcasting Trust. In the year, Plan International UK paid membership fees totalling £5,000 (2023: £10,000), 2023 represents 2 years membership.

Plan International UK Trustees

In the year donations were received from trustees totalling £2,131 (2023: £101,048).

Foreign, Commonwealth and Development Office (FCDO)

Beverley Tew, trustee, is a non-executive director of the FCDO. Plan International UK's income in the year included £2,798,000 (2023: £2,164,000) receivable from the FCDO.

Foster Parents Plan International UK Ltd

The below table shows the transactions that took place between Foster Parents Plan International UK Ltd and Plan International UK in the year ended June 2024. Plan International UK incurred £nil (2023: £nil) of costs that were recharged to FPPI UK for staff time and other overheads.

Party	Nature of Relationship	Transaction	Income for the year ended 30 June 2024	Expenditure for the year ended 30 June 2024	Debtor balance for the year ended 30 June 2024	Creditor balance for the year ended 30 June 2024
			£000	£000	£000	£000
Foster Parents Plan International UK Ltd.	Wholly owned subsidiary	The subsidiary's taxable profits are donated under a deed of covenant to Plan International UK	33	-	-	-

Social Development Direct Limited

The below table shows the transactions that took place between Social Development Direct Limited and Plan International UK in the in the year ended 30 June 2024.

Party	Nature of Relationship	Transaction	Income for the period ended 30 June 2024	Expenditure for the period ended 30 June 2024	Debtor balance as at 30 June 2024	Creditor balance as at 30 June 2024
			£000	£000	£000	£000
Social Development Direct LTD	Wholly owned subsidiary	The subsidiary's taxable profits are donated to Plan International UK	155	117	-	304

THANK YOU

We wish to thank every one of our supporters. Whether through sponsorship, donating to our emergency appeals or leaving a gift in your will, every supporter makes our work possible and helps us to change children's lives around the world.

Plan International UK would particularly like to thank the following for their support over the period 01 July 2023–30 June 2024.

YOUTH ADVISORY PANEL

Amelie, Aneurin, Ashwa, Bhumiekaa, Clara, Elishia, Imtinan, Jennifer, Kadie, Maddy, Matthew, Millie, Neisha, Neve, Nova, Nyasha, Poppy, Samantha, Sophie, Suzzeth, Serena.

TRUSTS AND FOUNDATIONS

The Anglo-American Charitable Foundation, The CHK Foundation, COSARAF Foundation, Cranswick Trust, Cynara Foundation, Ennismore Foundation, Foundation for Education to Improve Family Planning, John Swire 1989 Charitable Trust, LACT Programme – The Karlsson Játiva Charitable Foundation, Moondance Foundation, People's Postcode Lottery, See Change, Swire Charitable Trust.

CORPORATE SUPPORTERS

AstraZeneca, Barratt Developments Plc, Brides Do Good, Costa Foundation, CVC, First Sentier Investors, Ford GB & Ireland, Freshfields Bruckhaus Deringer, Inflexion Foundation, Kaplan International, Lloyd's, Mowgli Street Food.

National Grid, Simmons & Simmons Charitable Foundation, Standard Chartered Foundation, Study Group, Wilmington Trust Services.

DONORS

Andrew Phillipps, Chris and Natalie Letcher, David Soanes, Fiona Rickard, Helen and Colin David, Helen Hurst and Matthew Witt, John M Hill, Lisa Eldridge, Nilema Bhakta-Jones, Roger and Jenny Dennis, Stephen Lloyd, Tom Hearn.

INSTITUTIONS

Education Cannot Wait, European Civil Protection and Humanitarian Aid Operations (ECHO), European Commission (EC), Foreign, Commonwealth & Development Office (FCDO), Jersey Overseas Aid, Start Fund, UN Agencies, World Bank.

HIGH-PROFILE SUPPORTERS

alt-J, Charlene White, Dame Denise Lewis, Emily Eavis, Fats Timbo, Gemma Styles, Gillian Joseph, Gurinder Chadha, Hillary Clinton, Joanne Froggatt, Kate Lawler, Laura Whitmore, Matilde Mourinho, Misan Harriman, Sarina Wiegman, Will Poulter.

We would also like to thank all our amazing volunteers for their hard work and commitment, which we couldn't do without.

Plan International UK, Finsgate,
5–7 Cranwood Street, London EC1V 9LH
Tel: 0300 777 9777 (UK)
+ 44 (0) 20 7608 1311 (Non-UK)

www.plan-uk.org



Please contact us if you would like this report in an alternative format. A resizable PDF of this report is available on our website.

Editor: Meri Vaija, Laura Oakley and Kirsty Marrins
Design and artwork: Philippa Thomas (philippa-thomas.com)

© Plan International UK. No part of this publication can be reproduced without the permission of Plan International UK.

Registered charity number: 276035. Registered in England number: 1364201

On the cover: After taking part in training run by Plan International, 18-year-old Eunice from Mozambique set up a group of activists in her village to tackle problems facing children and young people. “I can now defend my rights and those of others,” she says.



For children and
equality for girls

PLAN INTERNATIONAL UK

England & Wales - Charity number 276035

Accounts



For children and
equality for girls



PLAN INTERNATIONAL UK TRUSTEES' ANNUAL REPORT 2023

CONTENTS

About Plan International	3
Welcome from our CEO and Chair	4
A message from our Youth Advisory Panel	6
Our impact	7
Strategic review	9
Our supporters	24
Financial review	26
Managing risk	30
Our people	32
Our organisation	34
Legal and administrative information	44
Accounts	47
Independent Auditor's report	47
Primary statements	51
Notes forming part of the financial statements	54
Thank you	87

The information included on pages 7–25 constitutes Plan International UK's Strategic Report for the year to 30 June 2023.

On the cover: "I love my teacher and friends as they help me a lot", says sponsored child Len Sokha, 10 (left). Plan International supports children's education in Cambodia where Len Sokha and her best friend Sok Na live.

ABOUT PLAN INTERNATIONAL

Plan International is an independent development and humanitarian organisation that advances children's rights and equality for girls. We strive for an equal world where every child can reach their full potential and every girl can choose their own future.

For more than 85 years, we've been building powerful partnerships to protect children's rights and fight inequality. To create lasting change, we work together with children, local communities, partners and supporters.



Plan International works across more than 80 countries to build a future where every child is safe and receives an education. A world where all girls are free from violence, in control of their own body, know their rights and have their voices heard. And if disaster strikes, we're there too. We work to protect children, keep them learning and help their communities to recover, rebuild and develop their resilience.

Plan International UK is part of the Plan International global family. We lead the work of the charity in the UK. This includes raising funds from the UK public and through partnerships with institutions, trusts and corporates; leading on advocacy and campaigning in the UK; and delivering programmes for girls in the UK, too.

Plan International UK works in partnership with Plan International to ensure the effective management and implementation of programmes we fund overseas.

The projects highlighted in this report have all received financial support from Plan International UK – many will also receive funding from other Plan International members and other partners. The reach and impact included in this report reflect the whole project.

Plan International UK is an independent development and humanitarian children's charity, with no religious, political or government affiliation.

The Trustees' Annual Report 2023 covers the period 1 July 2022–30 June 2023.

WELCOME FROM OUR CEO AND CHAIR

Over this past year, changing geo-politics, conflict and climate change have focused attention on the inequalities of our world. Coupled with severe global economic challenges, the impacts have been devastating for children, with girls often most affected.

Plan International UK has successfully funded humanitarian programmes in response to crises around the world. A priority has been the hunger crises which have intensified in East Africa, the Central Sahel, Haiti and Guatemala. Rose saw this for herself on a visit to Somaliland at the end of June. The need is far greater than the level of funding available – with many thousands of children in camps and out of school. We'll keep doing whatever we can for children and families struggling to access food, education and healthcare, and continue to advocate to funders and governments for more life-saving support.

As conflict in Ukraine continues, we're contributing more than £12m over three years to Plan International's humanitarian response there, thanks to our membership of the Disasters Emergency Committee (DEC) and the generosity of the British public. Working with local partners, we and other DEC charities are providing multiple services supplying food, cash support, clean water, medical care and psychological support – not only in Ukraine, but also for refugees in Poland, Romania, Moldova and Hungary.

A decade of armed conflict in north-eastern Nigeria and a now-worsening hunger crisis have displaced millions of people. When food is in short supply, families may contemplate moving or taking their children out of school to help find food and work instead – a decision which often disproportionately affects girls. One of our programmes, funded by Education Cannot Wait (ECW), is working with communities to help ensure that all children, including girls, can remain in education during crisis. We're delivering similar programmes in partnership with ECW in South Sudan, Cameroon and Mali.

Since 2018, we've led the five-year Supporting Adolescent Girls' Education (SAGE) programme together with Plan International Zimbabwe. Funded by the UK Government's Foreign Commonwealth and Development Office (FCDO), SAGE has supported over 13,400 out-of-school girls and young women with learning support to move into formal education, training or employment. FCDO has agreed £5m additional funding for this programme for three years, enabling us to reach even more girls. We hope to replicate the SAGE model across the Plan International family, given its well-evidenced impact.

At the heart of Plan International's global strategy All Girls Standing Strong is ensuring that as an organisation, our work is led by those with local knowledge and expertise in each country, while benefiting from our global reach and connections. We know this is essential in achieving a just world for all children. Last October, along with other leaders of similar organisations, we signed up to a far-reaching set of commitments – Pledge for

Change 2030. Aid must work more effectively for those it's intended to help and reflect the challenges the world will face in the future.

This means creating genuine and equitable partnerships with local and national organisations and governments, and shifting more power, decision-making and money to those in places affected by crisis and poverty. Only through such partnerships will we have bigger, longer-lasting impacts on people's lives, and build the strength of communities we strive to support.

In the UK, we've advocated alongside the youth-led grassroots organisation Our Streets Now to call for legislation to protect girls and young women from public sexual harassment. After two years of Crime Not Compliment activism, over 65,000 petition signatures, thousands of emails to MPs, and youth activists championing the cause, the Protection from Sex-Based Harassment in Public Bill has now passed into law.

International Day of the Girl 2022 saw us celebrate the power of girls, 10 years after we helped secure this day in the official UN calendar. For this milestone, we went bigger and bolder than ever before. Through our Girls Takeovers we supported 66 girls to step into the shoes of leading figures from media, politics, sport and business for the day, to champion gender equality and the potential of girls.

Our flagship child sponsorship programme continues to champion communities around the world, helping ensure children have access to clean water, shelter, healthcare and education. We continue to be inspired by and are immensely

grateful to our 63,000 UK child sponsors whose vital support ensures this work is possible.

Looking ahead, we'll launch a new strategy setting out our ambitions for the next three years – focusing our efforts to work more equitably with local partners, stepping-up our humanitarian work and emergency response in the face of ongoing crises, and ensuring our work does more to support communities tackling the climate crisis. All of this will be done by putting young people, and girls in particular, at the heart of everything we do.

In the context of these challenges, we remain more determined than ever that every child should be given the same chance in life. Thanks to our amazing supporters, sponsors, young people, donors, partners, trustees, staff and volunteers, we're confident of continuing to make a lasting, positive impact on the lives of children and girls both in the UK and around the world.



Rose Caldwell
Chief Executive



Professor Sir Ian Diamond
Chair

A MESSAGE FROM OUR YOUTH ADVISORY PANEL

I'm Meera. I'm on Plan International UK's Youth Advisory Panel (YAP) and I recently joined the Youth for Education in Emergencies (Youth4EiE) global youth panel too! (see page 16)

YAP are a group of young people from across the UK who are committed to advancing children's rights and equality for girls. We utilise our diversity of thought and help to shape the direction of Plan International UK, ensuring the youth perspective is always taken into account.

My term as a YAP member is now coming to an end, but I am incredibly grateful for all the opportunities I have been offered and taken part in. I am also so thankful to have worked with the other wonderful young people on this panel – I am very proud of what we have achieved and excited to see what we will achieve in the future!

I have been able to take part in so many amazing opportunities to support issues present in the UK and globally. Earlier this year I attended a screening of a short film produced by young people on sexual harassment in schools. I also attended parliamentary events supporting our biggest campaigns; fighting against the hunger crisis in East Africa and our Crime Not Compliment campaign to make public sexual harassment a crime.



These events are incredibly unique, and I am very lucky to have been a part of them. After all, it's not every day you get to speak to MPs and ask their thoughts on certain issues!

After seeing what YAP have achieved, I can say wholeheartedly that YAP and the other young people that Plan International works with make all the difference. Not only in advocacy and lobbying but importantly to create an inspirational youth community.

More and more young people are getting involved in creating a brighter future for generations to come and inspiring others along the way. Thank you for giving young people the platform to create meaningful change.

Meera
Plan International UK YAP member

OUR IMPACT



“Studying on an empty stomach is not easy, but when we eat, the lessons become easier to understand”, says Moussou, 10, from Mali. Plan International is working in Mali’s Gao region to provide nutritious school meals to pupils.

WE REACHED NEARLY 10 MILLION CHILDREN, YOUNG PEOPLE AND THEIR COMMUNITIES AROUND THE WORLD, ACROSS 85 PROJECTS IN 36 COUNTRIES:

1.73 MILLION

People directly supported by our programmes, including 337,500 girls

8.15 MILLION

People indirectly reached through our work



Thanks to our
63,000 UK SPONSORS

We are supporting over
68,000 CHILDREN

We received
£1.46 MILLION

in legacies from supporters who generously remembered us in their wills.

13,700 CAMPAIGNERS

in the UK stood with us to fight for equality for girls.

STRATEGIC REVIEW



“After learning karate, my self-confidence was boosted significantly.” Rinky, 12, learnt karate through a Plan International project and now teaches others in her school in Bangladesh.

OUR STRATEGY

We launched a three-year organisational strategy in 2021 outlining our key strategic goals and enablers to drive forwards our work advancing children's rights and equality for girls.

We are approaching the end of this strategic period and can report good progress across our goals and enablers.

On the next few pages, we look back and spotlight some of most significant achievements over the last year. We also look forward to what we still aspire to achieve.



PROGRAMME WITH IMPACT

The programmes we deliver together with communities, help tackle the biggest challenges facing children and young people – with a particular focus on girls.

We combine our model of child sponsorship with bespoke programmes including education, sexual and reproductive health and rights (SRHR), and protection from violence to deliver lasting change. Always at the root of our work is the goal of advancing children's rights and equality for girls.

We work closely with communities and partners so that our programmes best meet the needs of the people they serve. We recognise children and young people as agents of change and invite them in to help shape this work.

In the past year we have continued to improve the way we partner with local and national organisations wherever we operate. This helps ensure our programmes draw on the expertise of those organisations, and that we support their ability to deliver for children and girls into the future.

As Plan International UK, we led the Plan International global family in collectively signing up this year to the Pledge for Change. This commits us to actively helping create a fairer overseas aid system, which delivers better for and with the communities we serve.

Over the last year our programmes have included those which seek to:

- empower young people in Wales to deliver projects that bring about change.
- protect girls from harmful practices like female genital mutilation (FGM) in Tanzania and Egypt.
- provide safe and quality education for girls in Sierra Leone and Zimbabwe.
- improve child and adolescent nutrition in Nigeria and Bangladesh.
- provide skills and work opportunities for young people in Mozambique.
- improve people's livelihoods and the conservation status of two ecosystems in Malawi.
- promote SRHR for adolescents in Sierra Leone and Mozambique.
- empower young people to make informed choices about their health in Brazil, Colombia, Egypt, Indonesia, Kenya, Thailand and Vietnam.

Two programmes which ended this year were Building Resilience in Crisis through Education (BRiCE) in Somalia and Ethiopia, and Better Extension Training Transforming Economic Returns (BETTER) programme in Malawi.

BRiCE increased the number of children accessing basic primary education in safer, improved learning environments. The enrolment target was exceeded by 11%. BETTER boosted farmers' knowledge of nutrition and resulted in increasing over 45,000 farmers' crop and livestock production levels. This brings important nutritional benefits for children and families in their communities.

“

We've been holding the girl skate sessions to build up their confidence.

Elliot, 16, Wales

”

Plan International



Ianto, Ed, Elys and Elliot (left to right) are running girls-only skateboarding sessions to help girls get into street sport in Swansea, Wales.

SPOTLIGHT

Accelerating nutrition results in Nigeria (ANRIN)

ANRIN is a large-scale project focused on boosting child nutrition in Nigeria. It provides quality, cost-effective nutrition services for pregnant and breastfeeding women, adolescent girls and children under five.

The programme is funded by the World Bank and delivered in partnership with the Federation of Muslim Women of Nigeria and the Pearls Care Initiative.

This year the programme reached more than 242,000 people with critical services of which 57% were children under five.

A core activity is helping pregnant and lactating women understand child nutrition. Group sessions are run by over 400 community health volunteers to do this. Ibrahim is one of them:

“When we gather the pregnant and lactating mothers at the counselling centre, we educate them on the importance of nutritious food, going for antenatal care, and taking the medicines and supplements given to them,” explains Ibrahim. “We taught them the importance of breastfeeding babies for six months.”

“

Some kids you will see are so malnourished, but you will see them healthy afterwards.

Ibrahim, community health volunteer, Nigeria.

”





Loko Shoba, has brought her child to a health clinic in Ethiopia run by Plan International. “Here, they provide us with a meal. They also teach us how to feed our children and take care of them.”

Humanitarian crises

Responding to humanitarian crises is a crucial part of Plan International’s work. In emergencies, children face a greater risk of violence, exploitation, lost education and hunger. Gender inequality means girls are often the worst affected.

In this past year we have seen humanitarian needs growing rapidly. Some of the most pressing stem from the global hunger crisis, driven in part by climate change and the war in Ukraine. It continues to be particularly devastating in East Africa and Central Sahel where the scale of the crisis requires greater global leadership and funding to avert catastrophe.

We have also responded to the conflict in Sudan, and continued to support families affected by the war in Ukraine. This year we extended our work from neighbouring countries to inside Ukraine itself.

Collaborations with Education Cannot Wait (ECW) and LetterOne have been crucial in enabling us to reach children in crisis this year as global funding fails to keep pace with humanitarian need.

SPOTLIGHT

Protecting education in Ukraine

Since the start of the war in Ukraine, Plan International has been supporting children and young people forced to flee to neighbouring Poland, Moldova and Romania. In this past year, we have extended our work to support those still inside Ukraine.

Nastya, Amina and Zenhya live in a small village one hour from Kyiv. Their school was badly damaged after coming under Russian control, disrupting their education. Even after Russian forces left, the ongoing conflict and damaged school meant the girls could only study online.

“The past year was probably the hardest year of our lives so far,” says Nastya. “It was very difficult to study online. At times we got confused because we had to learn on our own. For me, getting back to school meant getting some normalcy back in my life.”

Some 2,631 education facilities in Ukraine had been damaged by January 2023 and 420 destroyed. Plan International and our partners have been rebuilding damaged schools and making them functional, welcoming places of learning. Doing so ensures girls like Nastya, Amina and Zenhya have access to safe, inclusive and quality education.

In September 2022, the girls were able to return to face-to-face learning. Zenhya said: “I was very happy to come back to school. I no longer feel alone.”



Repairing damaged schools in Ukraine helps girls like Amina (14), Nastya (15) and Zenhya (17) (left to right) return to the classroom.

LOOKING FORWARD

We will continue to work together with communities to ensure our programmes tackle the root causes of gender inequality across our core thematic areas. We will continue to invite young people in to shape this work, strengthening its success and longevity. We will also continue to respond to humanitarian crises, sharing our gender expertise to ensure responses serve the needs of young women and girls.

VOICE FOR CHANGE

Across the year we continued to be a powerful voice for change, influencing decisions that affect girls and all children. We have continued to work closely with young people so that their voices are heard directly by decision makers.

We fed into the development of the Government's new International Women and Girls Strategy that sets its global priorities for gender equality until 2030. We were pleased to see the emphasis on standing up for women and girls' rights, responding to the needs of girls, and the recognition of adolescents as a priority group.

We continued to build our humanitarian influencing with urgent advocacy on the global hunger crisis, particularly in East Africa. We co-hosted a lobbying day in Westminster where young advocates urged MPs to act, including the Minister for International Development Andrew Mitchell and the Shadow Foreign Secretary David Lammy.

We utilised Plan International's Beyond Hunger report to demonstrate the impacts of the hunger crisis on girls and young women in a workshop with over 100 staff at the Foreign, Commonwealth and Development Office (FCDO).

And we engaged power holders like the World Bank, World Food Programme and G7 leaders seeking to deepen commitments. Despite increased global humanitarian funding commitments at the G7 Summit in Japan, the UK

Government has pledged less than last year for the East Africa crisis so there is more work to do.

The UK Government is an important funder for Education Cannot Wait (ECW), the UN global fund that helps ensure children can get an education even during humanitarian crises. Working with partners and young people, we influenced the UK Government to pledge more to the fund. We brought together over 40 children and young people to meaningfully engage in a High Level Financing Conference for ECW, including six members of our Youth for Education in Emergencies (Youth4EiE) panel. The UK Government pledged £80 million to fund which we welcome, but more action is required.

We have also continued our work to ensure that our advocacy and campaigning reflects our commitment to being an anti-racist and inclusive organisation.

20 young leaders

from

8 countries

make up the Youth4EiE panel.

SPOTLIGHT

Crime Not Compliment

We've heard time and time again that girls in the UK want public sexual harassment to stop but the law leaves them unprotected and not knowing how to report their experiences. That's why in 2020 we launched the Crime Not Compliment campaign in partnership with Our Streets Now to make public sexual harassment a criminal offence.

Last year, a member of our Youth Advisory Panel successfully persuaded her MP to table a Government-backed Private Member's Bill to do just that.

We've since supported the sector to respond to a government consultation on the Bill and to influence debate on the Bill as it passed through parliament. We mobilised thousands of supporters to call for the Government to make the Bill as strong as it can be. And we gained significant media coverage for the campaign, raising awareness that this behaviour is unacceptable and – thanks to this Bill – is due to be clearly addressed by the law soon.

LOOKING FORWARD

Working closely with young people in our influencing, we will continue to engage with the UK Government to support the implementation of the International Women and Girls strategy.

We will particularly seek to work with the FCDO to deliver it in partnership with adolescents and organisations led by, and working with and for, diverse girls and youth. And looking towards a 2024 General Election, we will seek to influence all potential power holders to make commitments for children and equality for girls, both in the UK and globally.



Beyonce, a member of our Youth Advisory Panel, talking about the Crime Not Compliment campaign at a Girls' Rights Collective UK event.

YOUTH CENTRED

To be an organisation that truly works in the interests of girls and young people, we need to work collaboratively with them – in our programmes, influencing and organisational governance.

This year, we conducted a review of our work with young people. As part of this, we brought together diverse young people from across our networks for a Youth Action Festival and asked them how Plan International UK can work better with them.

They asked for greater involvement, dedicated learning spaces, inclusion and recognition. We have embedded these learnings into a new plan



Yoris, 22, from Indonesia is a member of the Youth for Education in Emergencies Global Youth Panel (Youth4EiE).

for our youth-centred approach, and will continue to revisit the priorities of young people as we develop this further.

Some highlights of our youth-centred work this year include:

- training 46 youth and community workers in the UK on youth-centred design training through the Young Health Programme. This will help ensure more programmes and services respond to what young people want and need.
- supporting young activists through the Youth for Education in Emergencies (Youth4EiE) panel to lead and deliver advocacy campaigns at a global and local level. The panel has grown to 20 young leaders from across 8 countries.
- working with young people to understand what funding and support youth-led organisations need and starting to approach donors for this support.
- our current cohort of Youth Advisory Panel members graduating after two years of dedication. We thank them for all they have done to shape and elevate what we do.

LOOKING FORWARD

Looking forward, we will continue to further develop our plans and ability to take a youth-centred approach within our programmes, influencing and governance, working closely with young people. We will work with young people to design and launch our next State of UK Girls' Rights report in 2024. This will include seeking insights from a wide range of young people as a part the research into the current situation of girls in the UK. And we will recruit and onboard a new Youth Advisory Panel.

MAXIMISE INCOME

We are grateful to the generous support of all our child sponsors, especially against the backdrop of rising living costs here in the UK.

As of June 2023, we had the very welcome support of over 63,000 sponsors, sponsoring almost 68,000 children. With this support, communities are helping to ensure children can claim their right to education, health and safety, and reach their full potential.

We saw an increase in income from philanthropic donors over the last year, driven by a significant increase in support for our humanitarian work. Income also increased notably from gifts in wills, and continued support from players of the People's Postcode Lottery.

During this year we developed Fierce Voices – a new fundraising product to give our supporters a new way to contribute to our work. Regular donations support projects that empower girls and help ensure they can choose their own future.

The funding environment with institutional donors remains challenging, including due to the ongoing impacts of cuts to the UK aid budget. We continue our focus on diversifying our income sources.

We are pleased to continue working in partnership with Education Cannot Wait (ECW) who are providing multi year funding so we can help support children affected by crises to be able to access quality education in a safe environment.

Our participation in Foreign, Commonwealth & Development Office's (FCDO) funding arrangements has been successful, which gives us an advantage for securing more FCDO funds in collaboration with our partners in the future.

LOOKING FORWARD

Against global economic uncertainty and rising humanitarian needs, finding ways to maximise income will be a priority to ensure we can continue to support children and young people right across the world.

“

I want to become a lawyer
in the future.

Antora, 16, Bangladesh

”

Antora, 16, has been able to stay in school and foster her love of learning as a sponsored child in Bangladesh.

THRIVING CULTURE

We have continued to embed our Values and our Feminist Leadership Principles to enable our people and organisation to thrive.

Fostering an inclusive, empowering culture that supports staff wellbeing and effective delivery is crucial for our impact. We have continued to implement both our Diversity and Inclusion, and Anti-Racism Action Plans. This has included work to make our recruitment systems and processes more inclusive, and introducing Anti-racism and Allyship training for staff.

We have reviewed our experience of hybrid working and we continue to evolve the way we work so that we are enabling flexibility for staff and promoting productive ways of working. We've improved our ways of working including with a new user-friendly intranet.

We have also started a process of reviewing our organisational structures to ensure that these are aligned to our future needs. We completed a review of our International Programmes, Finance and Senior Leadership Teams. Reviews of our Fundraising and Communications, Advocacy, and UK Programmes teams will follow next year.

LOOKING FORWARD

Looking forward, we have started a project to review our pay and benefits architecture. As we develop our new strategy, will be setting priorities for how we continue to create a culture and

environment where our organisation and people can thrive.

THINK DIGITAL

To engage new audiences, increase income, and have the most impact for children and girls, we need effective technology and tools.

This year we launched the Technology that Works Framework (TWF), that ensures standardised and supported management of technology projects at Plan International UK. Within this portfolio we have had several successful technology launches this year, including a new, more efficient Purchase Order system, and a new database for managing institutional donor grants. We have also launched a new recruitment web microsite and applicant tracking system ensuring a better experience for those applying for jobs.

Our work to improve the supporter digital experience and increase income online has continued apace this year, including significant progress on our website upgrade project and testing new supporter email journeys.

LOOKING FORWARD

We are now entering the final stage of the new website build, with launch due in autumn 2023. We will also be testing new approaches to social media and digital fundraising tools to attract, engage and retain our audiences and increase income.

INSPIRING BRAND

Establishing an inspiring brand is a key part of our strategy to garner the support and trust that will help create a more equal world for girls.

International Day of the Girl remains a flagship event and this year we delivered another integrated campaign to increase brand awareness among target audiences. We celebrated Girls Takeover with girls taking over businesses, media, entertainment and politics. This also included digital takeovers of Hillary Clinton and Clara Amfo's Instagram channels.

This year we continued to embed our nine anti-racist communications principles across all our work, as part of Plan International UK's Anti-Racism Action Plan. These principles are shaping how we communicate as an organisation, both collectively and as individuals.

In Spring 2023, we completed a second anti-racist communications audit to identify further ways for us to become a proactive anti-racist brand. Our principles are now informing the work of other Plan International offices, and we are sharing them with other organisations to help improve our collective efforts for ethical storytelling.

LOOKING FORWARD

Our global Plan International family is developing brand changes to help us better communicate with and engage our supporters. We will be

looking at ways to incorporate these changes into our UK brand and communications, to help make it easier to learn about and support our work. Plans are also well underway for International Day of the Girl as we look to grow the scale and reach of Girls Takeover and establish this day as a major fundraising moment annually.





“As boys, our challenges are peer pressure and lack of correct information.” Boyd, 23, is a peer educator in his community in Zambia, talking to other boys and men about how to support girls’ rights and gender equality.

ONE GLOBAL PLAN

We have continued to work closely with colleagues throughout the Plan International family.

This includes embedding the new global strategy, All Girls Standing Strong, which was approved last year and commits the Plan International family to become more locally led and globally connected – a goal that aligns with our ambitions as one of the signatories of Pledge for Change, too.

We have continued to liaise with Plan International colleagues around the world to collect content and stories from the people we work with to support appeals, create our new global brand identity, and design and implement programmes.

We’ve also worked together to highlight the dire impacts of the hunger crisis and advocate for Governments and other donors to provide more funds for the response. In May, we hosted Plan International’s Digital Fundraising Forum in our offices.

LOOKING FORWARD

We will continue to look for ways to increase collaboration in order to enhance our collective impact across the Plan International family. We will further embed our commitment to Pledge for Change and the global strategy. This means building long-term partnerships and co-creating programmes with the communities we work with and for. And it means shifting power to colleagues, partners, and girls in the global South so decisions are made at the point of impact.

OUR SUPPORTERS



Supporter Osa Adeghe running the London Marathon 2022 for Plan International UK.

At the heart of our work to promote children's rights and equality for girls is the generosity and commitment of our supporters. We're immensely proud of our network of Plan International UK supporters, from individuals to corporate partners.

Thank you all for your support this year in promoting a better world for all:

- Supporters generously donated over £50,000 to our Chance to Grow Appeal to help children in Nigeria and Bangladesh grow up happy, healthy and educated.
- 26 runners took part in two London Marathons raising £72,900.
- With support from the Costa Foundation a new project was launched in Nicaragua to provide 214 children in coffee-growing communities with safe and secure learning spaces.
- Over 3,000 packs of Christmas cards were bought by supporters in our online shop.
- To celebrate International Day of the Girl our partners Barratt Developments, AstraZeneca, Credit Suisse, Clear Channel, Vertex and Smartly welcomed girls into their organisations to take over senior positions for the day.
- 200 individuals set up JustGiving fundraising pages.
- We welcomed First Sentier, LetterOne and Lloyd's of London as new partners.
- One supporter and her family raised £13,000 trekking to Mount Everest Base Camp.
- Fundraiser Lara rowed solo across the Atlantic ocean to raise money for charities including Plan International UK.

- With support from the Standard Chartered Foundation we reached over 7,000 young people through the Futuremakers programme in Nepal, China, Zimbabwe, Thailand, Vietnam and Indonesia.
- Through the Latin American Children's Trust we worked with over 4,000 young people to prevent gender-based violence while promoting economic empowerment.

Our child sponsors wrote over
47,000 letters
to sponsored children across the world.



Nikhita, 18, took part in Girls Takeover for International Day of the Girl at AstraZeneca UK.

FINANCIAL REVIEW



“For years, I had dreamt of the opportunity to enter the classroom and learn, but I never thought it would be possible”, says Hellen, 14, from Tanzania who is starting school for the first time.

FINANCIAL REVIEW

INCOME

Total income in the year ended 30 June 2023 was £74.6m, a £2.0m increase from the prior year. A large gift from LetterOne, a corporate donor, increased funding from the Disasters Emergency Committee (DEC) and Education Cannot Wait (ECW), and growth of our consultancy subsidiary Social Development Direct (SDDirect), offset declines in other income streams.

Donations are down from £37.8m to £35.3m, following a large increase in 2022. Individual giving income for sponsorship programmes and the associated Gift Aid declined by £1.0m: while retention of existing donors continued to be strong, new donor acquisition activities were scaled back in response to difficult market conditions. The donation received under deed of covenant from Plan Ltd, a trading subsidiary of Plan International Inc, fell to £4.3m from an exceptionally high £6.8m in 2022. The £3m received from the People's Post Code Lottery was, as expected, £1m lower than 2021/22 in which we received an exceptional additional donation. However, DEC income grew in the year from £3.0m to £5.0m to support our humanitarian response to the Ukraine conflict.

Income from institutional donors declined by £3.4m, to £19.0m. Income from the FCDO was down to £2.2m in the year, £3.4m down on prior year and £14.3m down on 2020/21. Income from UN agencies was also down year-on-year,

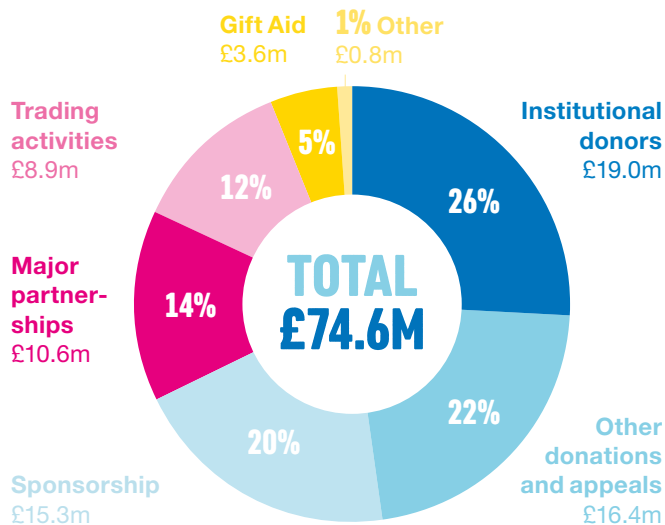
to £3.9m, although we saw substantial growth in funding from Education Cannot Wait which was up to £4.3m and was thus our largest institutional donor in the year.

Income from our major partners (corporates, trusts and foundations) at £10.6m, is £5.1m up on the prior year driven by driven by a \$5.5m donation from LetterOne to support our humanitarian response to the Ukraine and Hunger crises.

Trading income is up £2.3m in the year to £8.9m with SDDirect, our consultancy company acquired in 2020, enjoying a very successful year. SDDirect have seen success in expanding their client base and two major programmes have come on stream through the developing partnership with Plan International. SDDirect profits were up £0.2m to £0.5m.

Other income includes increased interest on deposits and is up £0.15m.

WHERE OUR INCOME CAME FROM IN 2022/2023



EXPENDITURE

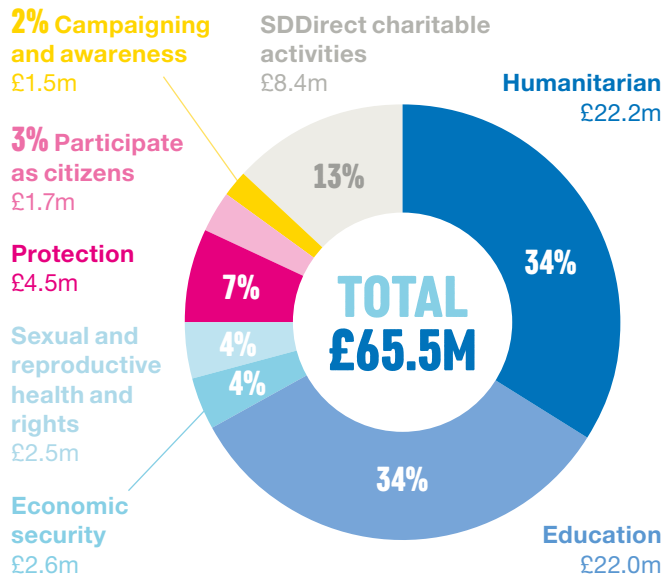
Expenditure in the year ended 30 June 2023 was £75.4m, an increase of £4.8m against the prior year driven by an increase in charitable activities including an increase of £2.1m in SDDirect activities.

Expenditure on raising funds was £9.5m, a small increase from the previous year but well down on planned levels. As in 2021/22 new donor acquisition activities were scaled back in response to difficult market conditions and inadequate response rates. While this enabled more funds to be applied to charitable activities in the year the number of new regular givers recruited was well short of target and this will negatively impact income and funds available for our work in future years.

£65.5m, or 87%, of our expenditure was accounted for by charitable activities, an increase of £4.5m. This includes an allocation of support costs, in line with charity accounting rules.

Humanitarian response work and education programming, which includes education in emergencies, continue to account for two thirds of our charitable expenditure. There has been growth in our protection programming, up £2.5m to £4.5m, and SDDirect consultancy work which accounted for 13% of our charitable activities in the year.

BREAKDOWN OF CHARITABLE ACTIVITIES IN 2022/23



RESERVES AND FUNDS

The charity holds three categories of reserves:

- **Unrestricted Reserves** comprising of:
 - **General Reserves** also known as Free Reserves
 - **Designated Reserves**
- **Restricted Reserves**

General Reserves

General Reserves are that part of a charity's unrestricted funds that are available to spend on any of the charity's purposes. Each year, the trustees review the reserves policy which specifies the level of general funds that should be held.

Plan International UK's reserve policy specifies the principal risks which may require use of reserves and the level of funds that should be set aside to ensure they can be dealt with appropriately. Accordingly, Plan International UK sets aside reserves to:

- provide pre-financing for projects where donor funding is wholly or partly in arrears (£3.9m).
- cover short-term expenditure commitments if income targets are not met (£1.5m–£3.1m).
- meet matched funding obligations if sufficient funding is not secured (£0.25m–£0.5m).
- meet commitments to programme participants and donors in the event of delivery issues with programmes in the UK (£0.1m).
- provide for any other unforeseen contingency (£1.0m).

Plan International UK reserves do not cover the delivery risk of international programmes as this risk is substantially held by Plan International Inc and covered by their reserves policy.

General Reserves were £11.7m on 30 June 2023, £3.0m higher than the £6.8m–£8.6m target range.

Reserves will be reduced to required levels over the coming three years. We anticipate that reserves will be used for fundraising reinvestment when economic conditions and returns improve, to respond to humanitarian crises, to invest in programme development and to invest in core systems and digital platforms.

However, given the level of uncertainty faced trustees have decided to retain flexibility on when funds are deployed and how investment priorities are balanced: reserves have not therefore been formally designated.

Designated Reserves

We have two designated funds:

Our Fixed Asset Fund represents long-term assets such as leasehold property improvements and IT systems and equipment.

Social Development Direct Fund represents the goodwill on acquisition of SDDirect. On the basis of current financial performance and future projections, we believe SDDirect remains fairly valued in accounts.

Restricted Reserves

Restricted Reserves of £4.7m (2021/22: £5.1m) represent donations and grants that will be spent in the following years on our programme work, most of which is delivered through Plan International Inc.

MANAGING RISK

Plan International UK operates in highly unpredictable environments where inherent risks are high. We do not seek to eliminate all risk but rather to set out a management system and governance oversight whereby significant risks can be identified, assessed, mitigated and monitored.

The Board of Trustees has ultimate responsibility for risk management within Plan International UK, including risks related to use of funds in Plan International countries in receipt of UK funds. The trustees are satisfied that appropriate internal control systems are in place.

The following framework provides the trustees with assurance that systems are in place to manage risks:

- The Board of Trustees receives regular reports on performance against the board-approved strategy and annual plans and budgets. Trustees also review the work of the Audit, Finance and Risk Committee (AFRC) and the Leadership Team on the oversight and management of significant risks. It reviews the organisation's risk register each quarter and conducts an in-depth horizon scanning exercise annually.

- The AFRC has oversight of organisational risks and the internal controls framework within which we operate. The committee approves the internal audit plan and receives regular internal audit reports and progress updates. The Leadership Team reviews key strategic and operational risks, considers new and emerging risks, reviews internal audit reports and monitors progress with implementing mitigating actions.
- In 2023 we completed an organisational assurance map, validated by the internal auditors: this gives assurance that a system of internal controls is in place to manage inherent risks across all operational areas and is now being used to focus internal audit activity.

Our most significant risks and mitigating actions, covering our work in the UK and our work in Plan International countries are set out below:

Potential Risk	Action taken to mitigate
<p>We fail to ensure the safety of those we work and care for</p>	<p>We have comprehensive Global and UK Safeguarding policies and procedures in place including a new Preventing Sexual Exploitation and Harm policy. We conduct regular assessments of our practices and implement improvements as necessary. Background checks are made for all relevant staff and safeguarding training is mandated for all staff. We have dedicated safeguarding staff: an oversight group monitors compliance with our requirements and a dedicated trustee acts as a focal person and key link with the board.</p>
<p>We fail to protect the safety of our people, and the organisation against fraud and corruption</p>	<p>We have robust global staff health, safety and security policies and procedures are in place globally. 24/7 assistance and advice is provided globally by International SOS. Plan International’s Global Anti-Fraud, Anti-Bribery and Corruption Policy is supported and implemented by Plan International Global Assurance and their dedicated Counter Fraud Unit. Activities include regular training for staff and Country Office audits at least every three years. Anti-terrorism and money laundering policies and procedures are also in place. All instances of alleged or suspected fraud or corruption are investigated and the AFRC reviews all actual and suspected instances of fraud or corruption.</p>
<p>We fail to meet regulator, donor and supporter expectations</p>	<p>Our International Programmes and Finance teams work closely with Country Offices to support and monitor compliance with donor standards. Global Assurance reviews key Global Standards and external scrutiny is provided through donor audits. A range of policies and procedures are in place including fundraising policies aligned with regulatory requirements and public expectations.</p>
<p>We suffer a serious information or cyber security breach</p>	<p>Effective policies and procedures are in place and regularly reviewed. We have a range of cyber-security measures in place which are tested through penetration, phishing tests and externally commissioned cyber-security accreditation and audits. Training is mandated for all staff. Information and cyber security is overseen by senior management and the AFRC. Disaster recovery measures and protocols are in place.</p>
<p>We jeopardise long term financial sustainability by failing to adapt to funding and economic trends</p>	<p>We have reviewed our financial model and set out clear medium-term plans to strategically manage a transition in our activities and cost base. Detailed budgets provide for shorter term cost control and key performance indicators (KPIs) track key factors that will drive longer term financial performance. Fundraising strategies are being reviewed and we closely monitor fundraising investments to ensure adequate returns. Reserves are healthy and sufficient to provide capital for forward-looking investments and transition activities.</p>

OUR PEOPLE

DIVERSITY AND INCLUSION

At Plan International UK, we recognise that positively valuing diversity and inclusion makes our organisation stronger and helps us to learn, innovate and deliver benefits for the people we're here to support.

We are committed to ensuring that our workplace is free from discrimination, bullying, harassment and disrespectful behaviour, and is a place where everyone can thrive and be their best at work. Our vision is for an organisation where everyone, in all their diversity, feels safe, respected, included and valued.

Over the last year we have continued to implement our Diversity and Inclusion Action Plan and Anti-Racism Action Plan. This has included implementing a new online recruitment system to help make our recruitment processes more inclusive and the introduction of Anti-Racism and Allyship training to complement our existing Power, Privilege and Bias training.

REMUNERATION POLICY

Our pay policy is based on the principle of fairness and equal pay for work of equal value. Our aim is to reward employees fairly and enable Plan International UK to recruit and retain staff to achieve our objectives, in keeping with our status as a charity.

Pay rates are aligned to the median market rate for the role using benchmarking data and

considering factors such as organisational size, job role, sector, grade and location. Pay is reviewed annually.

In October 2022 we took the unprecedented step of making a one-off payment to staff in our lowest pay grades in recognition of acute cost of living pressures. For our annual pay review this year, pay awards were also weighted towards the lower paid, with those in the two lowest grades receiving a 7% increase and staff in all other grades a 5% increase.

Plan International UK is a London Living Wage employer and ensures that everyone, including interns and apprentices, are paid at this level or above. This also applies to contractors, for example cleaners and security staff.

STAFF AND VOLUNTEERS

The number of staff employed by Plan International UK changed from 186 full-time and 31 part-time at the start of the financial year to 193 full time and 24 part time employees at the end.

The ratio of the gross salary of the lowest paid staff member (excluding interns and apprentices) to that of the highest paid is 1:5.3.

The ratio of the gross median salary (excluding interns and apprentices) to that of the highest paid is 1:3.0.

We are also very fortunate to benefit from the support of 12 volunteers, who assisted us throughout the year. The dedication of our volunteers has helped us to support our

sponsorship programme and fundraising activities. The Board of Trustees of Plan International UK would like to thank all staff and volunteers for their commitment to Plan International and their efforts over the year.

PAY GAP REPORTING

Gender Pay Gap

As at 5 April 2023 Plan International UK's median gender pay gap was 5.6% (compared to 3.9% in April 2022) and the mean gender pay gap was 10% (compared to 7.4% in 2022).

Whilst women make up nearly 2/3rds of staff in the highest paid quartile, they account for over 80% of lower paid staff so remain proportionately under-represented at senior grades.

The increase in our gender pay gap in 2023 is accounted for by small changes which can have a significant impact on the figures due to the size of our organisation.

Our median gender pay gap remains significantly below current national levels; 9.3% lower than the national average, as reported by the Office of National Statistics, of 14.9%.

Ethnicity Pay Gap

As at 5 April 2023 Plan International UK's median ethnicity pay gap was 0.2% (compared to – 0.3% in April 2022) and the mean pay gap was 11.3% (compared to 4.4% in 2022). Comparing against the latest available data from the Office of National Statistics (2019), our median ethnicity pay gap is below current national levels; 2.1% lower than the national average of 2.3%.

Plan International UK is fully committed to improving inclusion in our workplace, and the actions that we are taking as part of our Diversity and Inclusion Framework and Action Plan will help us to do this.

OUR ORGANISATION

FUNDRAISING STATEMENT

Plan International UK aims to build strong, respectful and transparent relationships with our financial supporters. It is only through the generosity of individuals, companies and other organisations that our work is possible.

We know that for our supporters, their charitable giving is an important and positive part of their lives. We will always strive to achieve the highest standards in our fundraising and communication with supporters.

The following principles guide our fundraising:

- We aim to inspire people to give or raise money for Plan International UK.
- We thank our supporters appropriately and demonstrate the difference their money makes.
- We keep supporters' data secure and do not sell or share it for marketing purposes.
- We are proudly registered with the Fundraising Regulator, demonstrating our commitment to the Code of Fundraising Practice and the Fundraising Promise.
- We ensure that all of our fundraising is compliant with the Code of Fundraising Practice, and we monitor this regularly through our Fundraising Compliance Working Group: there are currently no areas of non-compliance.
- We manage agencies and professional fundraising organisations working for us closely and demand high standards of them to ensure supporters and the wider public do not feel pressured to give and are treated with respect

at all times, with a particular focus on the protection of vulnerable people.

- We undertake a series of checks to ensure fundraising partners and agencies are financially viable and meet our ethical criteria, prior to working with them.
- We make sure our fundraising partners and agencies are monitored appropriately and undertake face-to-face visits, mystery shopping and call listening.
- We listen to supporters and act on their communication requests.
- We endeavour to build long-term relationships with our supporters, enabling them to support the charity in all the different ways they choose.
- We genuinely appreciate feedback from supporters and the public and have procedures in place to review our fundraising activities in light of feedback and complaints we may receive.

In the year from 1 July 2022 to 30 June 2023 there were a total of 49 complaints relating to our fundraising activity. 61% of these complaints related to direct mail, 18% to television fundraising, 9% related to telephone fundraising and 8% to email fundraising, with the remaining 4% related to online fundraising.

The number of complaints received in this period is lower than the previous year (FY22: 66). This reflects our ongoing efforts to adapt our fundraising efforts, listen to feedback, learn, and improve. This is influenced by the overall mix of our fundraising activity. We are committed to continuous improvement and act on all complaints and feedback we receive.

HOW WE ARE GOVERNED AND MANAGED

Plan International UK is a charitable company limited by guarantee, incorporated under the name Plan International (UK). The members of Plan International UK are our trustees, whose liability is limited to £10 each. None of them has any personal financial interest in Plan International UK's contracts or its funds.

The Charity has adopted the Charity Code of Governance. During 2023 we engaged an external consultancy to carry out a board effectiveness review and audit our compliance with the Code. They concluded that we had a strong governance function and were fully compliant. They recommended a few steps to enable us to further evidence our practices and we have committed to the majority of these.

Plan International UK is governed by our Board of Trustees. The Board meets regularly and is responsible for setting Plan International UK's strategic direction, as well as for our overall governance, including approval of this Annual Report. The Board also oversees Plan International UK's management, with day-to-day responsibility delegated to the Chief Executive and Leadership Team.

New trustees are appointed by the Board ensuring that, collectively, the Board has the skills and experience needed to enable it to operate effectively. Appointments are made according to the identified criteria and the recruitment process is overseen by the Nominations and Governance Committee. All new trustees attend

a comprehensive induction with ongoing training throughout the year.

Plan International UK has an Audit, Finance and Risk Committee (AFRC) made up of three trustees and one independent member. The AFRC receives regular updates on Plan International UK's financial position, monitors the performance of our internal and external auditors, and reviews internal financial control, the audit process, risk management processes and the annual budget and the Trustees' Annual Report.

Plan International UK's Nominations and Governance Committee is made up of four trustees and it oversees governance matters including the appointment of trustees and youth observers and application of the Charity Code of Governance. Plan International UK also has a Remuneration Committee made up of two trustees. It reviews Leadership Team salaries, the annual pay review proposal and any significant changes to the pay policy and makes recommendations to the Trustee Board for approval.

SETTING OURSELVES UP FOR SUCCESS

Section 172 of the Companies Act requires trustees to act in a way they consider, in good faith, would be most likely to promote the success of the charity to achieve its charitable purposes. In carrying out their duties the trustees have regard, amongst other matters, to:

The likely consequences of any decision in the long term

Our strategic goals were developed as part of a long-term strategy to advance children's rights and equality for girls. When trustees make decisions, maximising impact for children and young people is the central consideration and considering the long-term consequences of a decision is part of this. External circumstances sometimes change and if necessary, we adapt our plans to respond to changing needs.

Employee engagement

Engagement with our employees, ensuring that those who work at Plan International UK have the opportunity to contribute to how we work and shape their experience of working with us is key to our success.

Over the last year we have continued to develop our internal communications and adapt these as we have embedded hybrid working into the way we work. This year we have launched a new intranet to improve the way we share information across the organisation. We have continued to develop our Staff Networks (Staff Council, Equality Collective, Wellbeing Network, Gender Champions) as key forums to engage with our staff on issues that matter to them.

A key mechanism for getting feedback from staff of their experience of working with is our annual staff engagement survey. This is supplemented by pulse surveys on specific issues as required to ensure that we are taking into account the views of our people when making decisions.

The need to foster the company's business relationships with suppliers, customers and others

Our relationships with our stakeholders are key to our effectiveness. We aim to put the people we work with and for at the heart of our work. To achieve this, we work closely with a wide range of funding and delivery partners, locally and internationally.

We strive to meet all donor requirements and as part of the global Plan International family of organisations to develop equitable relationships with our delivery partners. Our values are embedded into our procurement policies and procedures and form a key part of our selection of our partners and suppliers.

We build strong relationships with our supporters and appreciate any feedback from them that we can use to improve how we work. More information on this can be found in our Fundraising Statement.

The impact of the company's operations on the community and the environment

We recognise our responsibility to promote sustainable development and to minimise the impact on the environment of our UK operations and our international development and humanitarian programmes.

In 2022, Plan International adopted a new Global Policy on the Environment which included a commitment to monitoring and reducing greenhouse gas emissions by at least 55 % by 2031 compared to 2019 levels, including direct

and indirect emissions. The target is a shared first step towards climate neutrality.

Environmental screening is carried out on our international programmes to address any negative impacts and environmental risks and environmental resilience is built into all projects. Plan International is also a signatory to the seven commitments in the Climate and Environment Charter for Humanitarian Organisations which aim to guide humanitarian organisations in stepping up and improving our humanitarian action to address the climate and environmental crises and reduce humanitarian needs.

Plan International has zero tolerance against all forms of abuse and exploitation against children, young people and adults and has in place comprehensive policies, procedures and standards which are set out in other areas of this report.

The desirability of the company maintaining a reputation for high standards of business conduct

Our reputation and public and donor trust in Plan International UK are essential for us to deliver our purpose of advancing children's rights and equality for girls. Our organisational values are a vital tool in the recruitment and training of staff, and they form a component of our staff appraisal processes to ensure that we maintain high standards. Our procurement and ethical policies and procedures ensure that our values are a key consideration in our selection of partners and suppliers.

HOW PLAN INTERNATIONAL UK OPERATES WITHIN THE PLAN INTERNATIONAL GLOBAL FAMILY

Plan International is an international development organisation that works with children, families and communities around the world. We strive for a just world that advances children's rights and equality for girls.

The Plan International global family is organised into separate legal entities which are active in 81 countries around the world.

In the year ended 30 June 2023, this included 20 National Organisations, Plan International Inc (a not-for-profit organisation incorporated in the USA), and their subsidiaries. Both the National Organisations and Plan International Inc have subsidiaries, usually because they are required by local regulation or tax law.

Programme delivery is primarily carried out through the Country Offices of Plan International Inc. Two of the National Organisations – India and Columbia – serve as locally governed Plan International Country Offices to deliver programmes whilst sourcing a substantial portion of their income nationally.

Plan International UK and the remaining National Organisations work with Country Offices to design, support and seek funding for programmes. They also deliver some nationally focussed programmes and represent Plan International's global work through advocacy, campaigning and supporter engagement.

The 20 National Organisations are the members of Plan International Inc. The Members' Assembly, which takes place twice every year and to which each National Organisation sends delegates, is Plan International's highest decision-making body and sets high-level strategy and direction for the global organisation. The Members' Assembly also elects the Board of Directors of Plan International Inc, which is accountable to the Members' Assembly for all its decisions. The Board of Directors of Plan International Inc monitors the compliance of National Organisations and Plan International Inc with global standards, as set by the Members' Assembly.

Plan International UK's financial results are included in the worldwide combined financial statements prepared by Plan International Inc. These can be downloaded at plan-international.org.

Public benefit

The charity's trustees have set out strategic plans and monitor against these plans to ensure that Plan International UK achieves its objectives and provides public benefit as set out in our governing document. These objectives include the prevention or relief of poverty, advancing education and advancing children's health which fall under the purposes defined by the Charities Act 2011. The trustees have referred to Charity Commission general guidance on public benefit when reviewing plans and activities.

GRANT-MAKING POLICY

Through its Country Offices, Plan International carries out programmes which create a better

future for millions of children around the world. Most of our programmes take place in the countries where Plan International sponsored children live. Plan International UK's funds are granted to Plan International Inc for work in Plan International Country Offices and local partners in accordance with grant agreements and sponsorship commitments.

We also partner with and make grants to other charities. These charities are selected based on their governance, values and capability to enhance impact for children around the world. Performance is monitored closely to ensure grants are spent appropriately, in line with our charitable objectives.

FINANCIAL RISK MANAGEMENT

Reserves and operational cash are held in current accounts or on fixed-interest deposit at banks or other institutions with high credit ratings (at least upper medium grade) as set out in our treasury and investment policy. Plan International UK holds no listed or other equity investments, with the investments in subsidiaries referred to below, and no bonds or other tradable securities.

Most receivables relate to contracts with established institutional donors and the risk of default is considered very low. Most suppliers are paid in arrears and all substantial suppliers undergo due diligence before contracts are agreed.

Foreign currency risks on funding awards delivered through Plan International Country Offices are managed and underwritten by

Plan International Inc (PII). Funds are typically passed to PII treasury soon after receipt. Most direct costs are denominated in sterling. Plan International UK does not therefore bear significant foreign currency risk and does not hold forward contracts.

Remittances for work in Plan International Country Offices are made only once funds are received by Plan International UK, with liquidity provided as required by PII treasury, resulting in low liquidity risks for Plan International UK.

Our reserves policy requires us to hold sufficient funds to deal with financial shocks not anticipated in annual plans and budgets.

GOING CONCERN

To support the going concern assessment, income and expenditure scenarios for the coming 5 years have been prepared. These scenarios model a range of plausible market, performance, and investment scenarios. Plans are in place to bring costs into line with central income projections, and in all cases we are confident that actions could be taken to ensure our continued financial viability. Reserve levels are currently high and, as well as providing enhanced financial resiliency in the short term, will provide an opportunity to invest in income growth or protect programme funding depending on the economic environment.

The cash position of Plan International UK is strong and in case of financial shocks there would be sufficient cash to sustain the organisation whilst mitigating actions were taken.

Our programme activities are majority funded by restricted income which is secured from donors based on agreed project deliverables. In the scenario that restricted income were to fall significantly, project deliverables would be scaled back in line with the lower income and as such, while downscaling would be required, this would not represent a major risk to Plan International UK as a going concern.

Our planning processes, including financial projections and reserves policy, have taken into consideration the current economic and political climate and its potential impact on future income. We believe that there are no material uncertainties that call into doubt our ability to continue in operation and meet our liabilities as they fall due.

Accordingly, these financial statements have been prepared on a going concern basis.

THE ENVIRONMENT

In accordance with the Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 and the Companies Act (Strategic Report and Directors' Report) Regulations 2013, we here report our UK annual energy use.

	FY23 (July 2022 – June 2023)	Units	FY22	Change
Compulsory submission				
Energy consumption	340,443 kWh	kWh	335,154 kWh	+5,289 kWh
Indirect emissions – purchased electricity	68.15	tCO ₂ e	67.88	+0.27 tCO ₂ e
Indirect emissions – business travel mileage	1.05	tCO ₂ e	0.84	+0.21 tCO ₂ e
Total	69.2	tCO₂e	68.72	+0.48 tCO₂e
Voluntary submission				
Indirect emissions – other business travel	164.98	tCO ₂	19.38	+148.6 tCO ₂
Water supply	0.1	tCO ₂ e	0.0776	+0.0224 tCO ₂ e
Total	165.08	tCO₂e	19.46	+145.62 tCO₂e
Total, all emissions	234.28	tCO₂e	88.18	+146.1 tCO₂e
Emissions per FTE	0.887	tCO ₂ e/ FTE	0.351	+0.536 tCO ₂ e

Methodology

Data provided relates to our Finsgate office at 5–7 Cranwood Street London EC1V 9LH. Energy data has been calculated directly from meter readings with a calculation based on floor space applied to common areas. Energy supplied to Finsgate is 100% renewable and holds Renewable Energy Guarantee of Origin (REGO) certification. Indirect emissions from business travel mileage are calculated from expenses claims, using Government conversion factors for average petrol vehicles, as exact vehicle type is not collected at source. In all instances, the data is split into calendar years and the corresponding years' conversion factor is applied, then added together to give the total emissions for the reporting period. Voluntary submission of indirect emissions from business travel, including air travel and train where applicable, has been obtained through our travel partner Diversity Travel. Data is calculated using BEIS conversion factors and use actual distances and class and travel type. All emissions are reported as tCO₂e (tonnes of carbon dioxide equivalent). The intensity ratio used is Full Time Equivalent (FTE) employees, averaged across the reporting period.

The increase in emissions from business travel this year reflects the resumption of business travel following the lifting of Covid-19 restrictions. Over the last year our focus has been on reducing energy consumption by minimising the use of air conditioning in the office and reducing and replacing printers with more energy efficient devices.

SAFEGUARDING

Plan International is fully committed to providing a safe and supportive environment for all those that come into contact with our organisation as a programme participant, employee, volunteer or associate. This year Plan International's Global Safeguarding Policy, and Preventing Sexual Harassment, Exploitation and Abuse (PSHEA) Policy have been updated, to ensure that these are fully aligned with our ways of working and the contexts in which we work. We have also updated our UK Safeguarding Policy.

The implementation of our policies is delivered through our holistic framework of tools and procedures, awareness raising, safe recruitment and engagement, training and capacity building, risk management, assigned safeguarding responsibilities for individuals associated with the organisation, clear reporting and responding requirements and process, a set of comprehensive standards and a strong safeguarding culture and leadership.

Safeguarding cases in FY23

In FY23, we received 38 reports as follows:

- 22 reports related to our UK's operations
- 16 reports related to our international programmes

This was an increase on the number of reports in FY22 when we received 32 reports. This reflects continuing work to encourage people to report concerns.

UK Operations

Of the 22 reports made related to our UK operations:

- 7 were found to be breaches of our safeguarding policy which potentially could have created unsafe environments for children and/or programme participants but resulted in no harm, such as attempted unapproved communication by sponsors with sponsored children/programme participants. Appropriate actions have been taken, where required, to avoid any reoccurrence of similar breaches in the future.
- 3 reports linked to Plan International UK programmes or operations were found not to be breaches of our safeguarding policy.
- 12 were concerns raised that were not related to Plan International UK's programmes or operations. These cases were, dependent on their nature, referred to appropriate third parties or no further action was taken.

International Programmes

These reports relate to programmes which are funded by Plan International UK but are delivered through Plan International Country Offices. These cases were managed by Plan International's Global Safeguarding team and relate to incidents involving Plan International Country Office staff, volunteers and associates.

Of the 16 reports related to our international programmes:

- 4 cases were investigated and confirmed as sexual exploitation and abuse as defined by our Safeguarding policy. This resulted in 4 staff, volunteers or associates being dismissed. In one case the subject of concern was an ex-employee and was no longer employed by Plan International. 3 of these cases were referred to the local authorities for investigation.
- 1 case involved inappropriate conduct in the form of verbal abuse by a Plan International associate. This resulted in their engagement being terminated.
- 1 case was a breach of our safeguarding policy involving attempted contact by the family of a sponsored child with their sponsor. This was prevented and no harm was caused.
- 3 cases were investigated but not upheld.
- 7 cases were found, after initial fact-finding, not to implicate Plan International staff, associates or external partners. These cases were, therefore, either referred to appropriate third parties or no further action was taken.

MODERN SLAVERY

As an international development and humanitarian organisation, Plan International UK strives for a just world that advances children's rights and equality for girls. We recognise that modern slavery is both a grave human rights violation and a truly global problem and that some of the countries in which we work face particular challenges in the context of modern slavery. We are committed to making sure that our decisions and activities do not in any way contribute to modern slavery in any of its forms – human

trafficking, slavery, servitude and forced and bonded labour. Our annual Slavery and Human Trafficking Statement is published on our website, and we are registered on the Government's Modern slavery statement register.

FOSTER PARENTS PLAN INTERNATIONAL (UK) LTD

Plan International UK has a subsidiary company (Note 12 of the financial statements), Foster Parents Plan International (UK) Ltd (FPPI UK), to carry out trading activities on behalf of Plan International UK. FPPI UK's results are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2023, the directors of FPPI UK comprised three members of Plan International UK's senior management. Plan International UK owns 100% of the issued share capital (£2) of FPPI UK.

The activities of the trading subsidiary include licensing of the use of Plan International trademarks to third parties, primarily corporate partners of Plan International UK, and carrying out other non-primary purpose trading activities. Turnover of the trading subsidiary in 2023 was £48,000 (2022: £90,000). The subsidiary's taxable profits are donated under a deed of covenant to Plan International UK. In 2023 this was £32,000 (2022: £73,000).

The directors of FPPI UK have signed the 2023 directors' report and financial statements and believe it is a going concern. The company has few expenses and projected income in 2023

means that the directors consider that the company should be able to continue to meet its liabilities as they fall due.

SOCIAL DEVELOPMENT DIRECT LIMITED

On 10 March 2020 Plan International UK acquired the consultancy company Social Development Direct Limited (SDDirect). The acquisition was a social investment for the purposes of the Charities (Protection and Social Investment) Act 2016 intended to both directly further Plan International UK's charitable purposes and achieve a financial return for Plan International UK.

SDDirect is a leading provider of high quality, innovative and expert social development assistance and research services, specialising in gender and inclusion. It works to build inclusive societies in which all women, men, girls and boys are valued and empowered to make choices about their own development. It provides services ranging from technical advice and support; programme management; helpdesks; research; and, monitoring and evaluation. Results from SDDirect are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2023, the Directors of SDDirect comprised one member of Plan International UK's Leadership Team, one Plan International UK Trustee and two senior managers at SDDirect.

In 2023 SDDirect's turnover was £8,892,000 (2022: £6,505,000) and its taxable profits were £505,000 (2022 £361,000). All taxable profits are donated to Plan International UK under a deed of covenant.

On the basis of performance and forecasts the directors are confident that SDDirect remains a going concern.



"I sometimes find it difficult to buy sanitary pads as I don't have enough money." In Haiti, the hunger and insecurity crisis have worsened access to menstrual health products for girls like Sofiana, 13.

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

- Professor Sir Ian Diamond – Chair ¹
- Gillian Smith – Deputy Chair ¹ (resigned 24 February 2023)
- Meredith Niles – Deputy Chair ^{1,3} (appointed as Deputy Chair 24 February 2023)
- Sarah Ansah (appointed 21 March 2023)
- Olivia Beecham ¹
- Hanah Burgess ^{2,3} (resigned 24 February 2023)
- Lady Amanda Ellingworth ⁴
- John Kerr ^{2,6}
- Hope Mbuthi
- Girish Menon ¹
- Emily Middleton ²
- Salma Nims (resigned 8 December 2022)
- Lara Oyesanya (resigned 24 February 2023)
- Minal Shah (appointed 21 March 2023)
- Beverley Tew ^{2,3}
- Marie-France Van Heel (appointed 21 March 2023)

LEADERSHIP TEAM

- Rose Caldwell – Chief Executive ^{5,6}
- Alan Gosschalk – Director of Fundraising ⁵ (until 30 May 2023)
- John Lockett – Director of Finance and IT ⁵
- Tsungai Mahumucha – Director of International Programmes

- Caroline Moore – Director of Strategy, Planning and Performance
- Katie Morrison – Director of Communications, Campaigns and UK Programmes (until 16 March 2023)
- Cheryl Richardson – Director of People and Culture
- Claire Rowcliffe – Interim Director of Fundraising (appointed 31 May 2023)
- Kathleen Spencer Chapman – Interim Director of Communications, Campaigns and UK Programmes (appointed 17 March 2023)

COMPANY SECRETARY

Caroline Moore

COMPANY REGISTRATION NUMBER

1364201

CHARITY NAME

Plan International (UK)

REGISTERED OFFICE

Finsgate, 5–7
Cranwood Street,
London EC1V 9LH

CHARITY REGISTRATION NUMBER

276035

INDEPENDENT AUDITORS

Haysmacintyre LLP (appointed 24 February 2021)

SOLICITORS

- Bristows LLP, London EC4Y 0DH
- Latham & Watkins LLP, London EC2M 3XF
- Morgan, Lewis & Bockius UK LLP, London EC4M 8AL
- Withers LLP, London EC4M 7AN

[1] Member of the Nominations and Governance Committee. [2] Member of the Audit, Finance and Risk Committee. Eilish Jamieson is the independent member. Beverley Tew was appointed committee chair on 24 February 2023 to replace Hannah Burgess. [3] Member of the Remuneration Committee. [4] Also a Board member of Plan International Inc. [5] Director of Plan International UK's trading subsidiary, Foster Parents Plan International UK Ltd. John Lockett appointed 24 May 2023 [6] Director of Plan International UK's trading subsidiary, Social Development Direct Ltd.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Plan International UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). 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 state of the affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that period.

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

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019).
- make judgments and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures

disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

In the case of each director in office at the approval date and in accordance with section 418 of the Companies Act 2006:

- so far as the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and
- the trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees' Annual Report, including the Strategic Report, was approved by the Board of Trustees on 4 October 2023 and signed on its behalf by:



Professor Sir Ian Diamond

Chair, Plan International UK

Date: 4 October 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF PLAN INTERNATIONAL UK

OPINION

We have audited the financial statements of Plan International UK for the year ended 30 June 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 June 2023 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 group's ability to continue as a going concern for a period of at least twelve months from 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 Trustees' Annual Report. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify 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 2006

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

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 45, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to company and charity law in England and Wales and compliance with regulations relating to the safeguarding of beneficiaries. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, as well as compliance with the taxation environment.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate revenue recognition and management bias in areas of accounting estimate.

Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Review of minutes of meetings;
- Evaluating management’s controls designed to prevent and detect irregularities;
- Identifying and testing journals, using data analytics to focus testing on higher risk entries; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website

at: [frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor’s report.

Use of our report

This report is made solely to the charitable company’s members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company’s members those matters we are required to state to them in an Auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company’s members as a body, for our audit work, for this report, or for the opinions we have formed.



Adam Halsey (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP,
Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date: 15 November 2023

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the income and expenditure accounts) for the year ended 30 June 2023

	Note	Unrestricted funds £000	Restricted funds £000	2023 Total £000	Unrestricted funds £000	Restricted funds £000	2022 Total £000
INCOME FROM:							
Donations	3						
Sponsorship		15,271	-	15,271	16,062	-	16,062
Gift Aid		3,594	-	3,594	3,849	(1)	3,848
Other donations and appeals		9,818	6,590	16,408	12,817	4,781	17,598
		28,682	6,590	35,272	32,728	4,781	37,508
Charitable activities							
Institutional donors	4	-	19,037	19,037	-	22,403	22,403
Major partnerships	5	-	10,578	10,578	-	5,442	5,442
		-	29,615	29,615	-	27,845	27,845
Trading activities	6	8,937	-	8,937	6,598	-	6,598
Other	6	778	-	778	629	-	629
Total income		38,398	36,206	74,603	39,955	32,625	72,581
EXPENDITURE ON:							
Raising funds	7	9,505	2	9,506	9,216	1	9,217
Charitable activities	7	28,860	36,663	65,523	29,056	32,009	61,065
Other		391	-	391	346	-	346
Total expenditure		38,756	36,665	75,420	38,618	32,010	70,627
Net income/(expenditure)		(358)	(459)	(817)	1,337	616	1,954
Funds brought forward	17	13,437	5,130	18,567	12,100	4,514	16,614
Funds carried forward	17	13,079	4,671	17,750	13,437	5,130	18,567

All income and expenditure relates to continuing activities. There are no recognised gains or losses other than those included above and therefore no separate statement of comprehensive income has been prepared. There is no material difference between the net income and movement in funds stated above and their historical cost equivalents. Total income of the Charity for the year was £66,202,000 (2022: £66,419,000) and its net deficit was £587,000 (2022: surplus £2,294,000).

CONSOLIDATED AND CHARITY BALANCE SHEET

As at 30 June 2023	Note	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Fixed assets					
Tangible assets	10	301	450	241	404
Intangible assets	11	796	906	407	287
Investments	12	-	-	1,706	1,706
Total fixed assets		1,097	1,356	2,354	2,397
Current assets					
Debtors	13	7,035	7,641	5,705	6,686
Cash at bank and in hand ¹		17,126	17,467	16,208	16,708
Total current assets		24,162	25,108	21,913	23,394
Current liabilities					
Creditors: amounts falling due within one year	14	(7,055)	(7,496)	(5,196)	(6,186)
Net current assets		17,106	17,612	16,717	17,208
Total assets less current liabilities		18,204	18,968	19,071	19,605
Provisions for liabilities and charges	15	(452)	(400)	(453)	(400)
Total net assets		17,750	18,568	18,619	19,205
Funds					
General funds	17	11,591	11,679	11,593	11,679
Designated funds	17	1,488	1,759	2,355	2,396
Unrestricted funds	17	13,079	13,437	13,948	14,075
Restricted funds	17/18	4,671	5,130	4,671	5,130
Total funds	17	17,750	18,567	18,619	19,205

¹ Cash at bank and in hand includes short-term deposits of £4,000,000 (2022: £2,000,000)

The notes on pages 54–86 form part of the financial statements. Approval and authorisation for issue of the financial statements on pages 51–86 was delegated by the Board of Trustees to the below trustees on 4 October 2023, who have signed on their behalf.



Professor Sir Ian Diamond
Chair of Plan International UK



Beverley Tew
Chair of the Audit, Finance and Risk Committee

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 30 June 2023

	2023 £000	2022 £000
Cash flows from operating activities:		
Net cash (outflow)/inflow from operating activities	(197)	664
Cash flows from investing activities:		
Interest received	267	11
Purchase of property, plant, equipment and intangible assets	(140)	(179)
Change in cash and cash equivalents in the year	(70)	496
Change in cash and equivalents due to exchange rate movements:		
Exchange rate gain/(loss)	(271)	111
Cash and cash equivalents at the beginning of the year	17,467	16,859
Cash and cash equivalents at the end of the year	17,126	17,467
Reconciliation of net income to net cash flows from operating activities		
Net income for the year	(817)	1,953
Foreign exchange (gain)/loss	271	(111)
Interest received	(267)	(11)
Depreciation and amortisation charges	399	562
Decrease/(Increase) in debtors	605	705
(Decrease)/Increase in creditors	(441)	(2,449)
(Decrease) in provisions	53	15
Net cash inflow from operating activities	(197)	664

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in October 2019, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102.

The financial statements have been prepared on a going concern basis under the historical cost convention. Under 'Going Concern' on page 39 the trustees state that they have reasonable expectation that there are no material uncertainties that call into doubt our ability to continue in operation and meet our liabilities as they fall due. Consequently, the trustees have a reasonable expectation that the Group will continue in existence for at least the next 18 months and, therefore, have adopted the going concern basis in preparing these financial statements.

The Charity has adapted the Companies Act formats to reflect the Charities SORP and the special nature of the Charity's activities. The principal accounting policies are set out below and have been applied consistently throughout the current year and the comparative year.

(b) Basis of consolidation

The consolidated statement of financial activities (SOFA), group balance sheet and statement of cash flows consolidate the financial statements of the Charity and its wholly-owned subsidiaries Foster Parents Plan International UK Ltd and Social Development Direct Limited (SDDirect). The financial statements of the subsidiaries are consolidated with the Charity on a line-

by-line basis. Transactions and balances between the entities are eliminated on consolidation. Details on the subsidiaries are given in Note 12.

No separate SOFA has been presented for the Charity alone, as permitted by s408 of the Companies Act 2006.

(c) Fund accounting

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Plan International UK has two designated funds: the Fixed Asset Fund and the Social Development Direct Fund (see note 17).

The Fixed Asset Fund represents the net book value of tangible and intangible fixed assets originally funded from General Reserves. The transfer made between the general and designated funds represent capital additions less depreciation and amortisation charges and disposal losses.

The Social Development Direct Fund represents net current asset value of the trading subsidiary.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. Expenditure is charged against the specific fund in accordance with donor rules. An analysis of these funds is set out in note 18.

(d) Income

All income is included in the SOFA when the Charity is legally entitled to the income, receipt is probable and the amount can be measured reliably.

Donations and legacies

Income from sponsors is accounted for on a receipts basis.

Income from Gift Aid tax reclaims on donations is recognised on an accruals basis. All donations are covered under a valid Gift Aid declaration.

Other donations and appeals income includes income from Plan Ltd (see Note 3), corporates, trusts, foundations and major donors. This is accounted for on a receipts basis (e.g. Girls Fund) and/or on an accruals basis as per the conditions of the contracts and the charity SORP. As per the charity SORP, legacies are accounted for on an accruals basis.

Pecuniary legacies are recognised once probate has been granted and notification of entitlement has been received. Residuary legacies are recognised when probate is granted and there is sufficient information to value them and any conditions attached to the legacy are either within the control of the charity or have been met. An allowance is made against the amounts receivable to reflect the uncertainty inherent in estate administration.

Charitable activities

Income from charitable activities is earned under grants and contracts with governments, other agencies, corporates, trusts and foundations, and major donors for the specific provision of goods and services in the furtherance of our purpose.

Grants that provide core funding, or are of a general nature, are included as 'Donations'.

Grant and contract income is accrued once all conditions that would permit entitlement have been met. Where payments are received in advance of this point, they are held on the balance sheet as deferred income.

Income earned under contracts with donors where payments are contingent on the achievement of pre-agreed results is recognised in line with achievement of these results. Where it is probable that total contract costs exceed total contract income, the expected deficit is recognised immediately. Income and expenditure in relation to these contracts are recognised within restricted funds, with any surplus or deficit shown as a transfer to or from unrestricted funds.

Gifts in Kind

Gifts in Kind donated for distribution to beneficiaries are included at fair value and recognised as income from charitable activities when they are received.

Gifts in Kind also include services received in relation to campaigning, fundraising and professional advice. These have been included within 'Donations' at fair value at the time that the service is received. In accordance with the SORP, no amounts are included in the financial statements for services donated by volunteers, although their work is considered vital to the activities of Plan International UK.

Trading activities

Income from trading activities is accounted for on an accruals basis and represents and the amounts charged to customers for goods and services supplied through FPPI UK and SDDirect, excluding VAT (see Note 6).

Rental income

Rental income represents income from sub-tenants which share the Finsgate building with Plan International UK as their landlord and is recognised on an accruals basis.

(e) Expenditure

All expenditure is accounted for on an accruals basis and is classified in the SOFA according to the activity to which it relates. Direct costs, including attributable staff costs, are allocated on an actuals basis to the key strategic areas of activity.

Expenditure on charitable activities includes both costs incurred directly by Plan International UK and grants payable to Plan International Inc and to partner organisations in furtherance of Plan International UK's charitable objectives. Grants payable are accounted for once all conditions that would limit recognition of the funding commitment have been met. Expenditure in relation to Gifts in Kind is recognised on distribution to Country Offices, for goods, or at the point that a service is received by Plan International UK.

Support costs, such as governance, general management, financial management, information technology, human resources, and facilities, are allocated between activities on the basis of staff numbers employed on those activities during the period.

Governance costs are the costs associated with the governance arrangements of Plan International UK and include an estimate of management time spent on strategic activities as well as direct costs associated with governance.

(f) Pension costs

Pension contributions paid by the Charity in respect of employees to a defined contribution scheme are charged to the SOFA as they become payable and are allocated to the same funds as the salary costs to which they relate.

(g) Operating leases

Operating lease rentals are charged to the SOFA on a straight-line basis over the life of the lease.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Items costing less than £3,000 are not capitalised.

Depreciation for all fixed assets is calculated on a straight-line basis to write off the cost of the assets over their estimated useful lives as follows.

Leasehold property improvements	Lease period remaining
Office equipment	5 years
Computer hardware	5 years

The carrying value of fixed assets is reviewed annually for impairment if events or changes in circumstances suggest that their carrying amount may not be recoverable.

(i) Intangible assets and amortisation

Intangible assets are stated at cost less accumulated amortisation.

Amortisation for all intangible assets is calculated on a straight-line basis over their estimated useful lives as follows:

Computer software	3 years
Goodwill	5 years

(j) Financial instruments

Plan International UK has financial assets and liabilities that qualify as basic financial instruments. They are measured as follows:

Cash	Cash held at bank and in hand
Debtors	Initially at settlement amount after any trade discounts. Subsequently at cash or other consideration expected to be received.
Creditors	Initially at settlement amount after any trade discounts. Subsequently at cash or other consideration expected to be paid.

(k) Provisions for liabilities and charges

Provisions for future liabilities are recognised when Plan International UK has a legal or constructive financial obligation as a result of a past event for which it is probable that a transfer of economic benefits will be required to settle the obligation, and where the amount can be reliably estimated.

(l) Foreign currencies

Transactions in foreign currencies are recorded at the monthly book rate at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange at the balance sheet date. All exchange differences are taken to the SOFA.

(m) Company status

The Charity is a public benefit entity and a company limited by guarantee. The members of the Company are the trustees named on p 44. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per trustee.

(n) Taxation status

Plan International UK is a registered charity within the definition of Section 202 of the Corporation Tax Act 2010 and is thus exempt from taxation on its charitable activities. The trading subsidiaries of Plan International UK, Foster Parents Plan International UK Ltd and SDDirect each make a charitable donation leaving no UK corporation tax payable. These donations are made under deeds of covenant and are therefore accrued in full at year-end.

Irrecoverable VAT is not separately analysed and is charged to the SOFA when the expenditure to which it relates is incurred or invoiced and is allocated as part of the expenditure to which it relates.

(o) Business combinations

Business combinations are accounted for as an acquisition. The cost of a business combination is the fair value of the consideration paid and payable plus the costs

directly attributable to the business combination. Where the consideration paid and payable exceeds the value of the net assets acquired, goodwill arises on acquisition and is disclosed in the consolidated balance sheet. 'Goodwill' is an intangible fixed asset which is amortised over its useful life. Goodwill is reviewed for impairment at each balance-sheet date.

In accordance with FRS 102, intangible assets acquired as part of an acquisition are only recognised separately from goodwill where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity; and the cost or value of the asset can be measured reliably.

(p) Critical accounting judgements and key sources of estimation uncertainty

In the application of the group's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These judgements, estimates and assumptions are made based on a combination of past experience, professional expert advice and other relevant evidence.

The trustees consider that there are no key sources of estimation uncertainty as at 30 June 2022, however the following critical accounting judgements have been identified below:

Revenue recognition

Due to the range and complexity of the group's funding streams, revenue recognition is deemed to be an area that requires judgement to appropriately apply the income accounting policies explained in accounting policy 1d.

Cost allocation

The cost allocation methodology requires judgement as to what are the most appropriate bases to use to apportion support costs; these are reviewed annually for reasonableness. Support costs are allocated as explained in policy 1d.

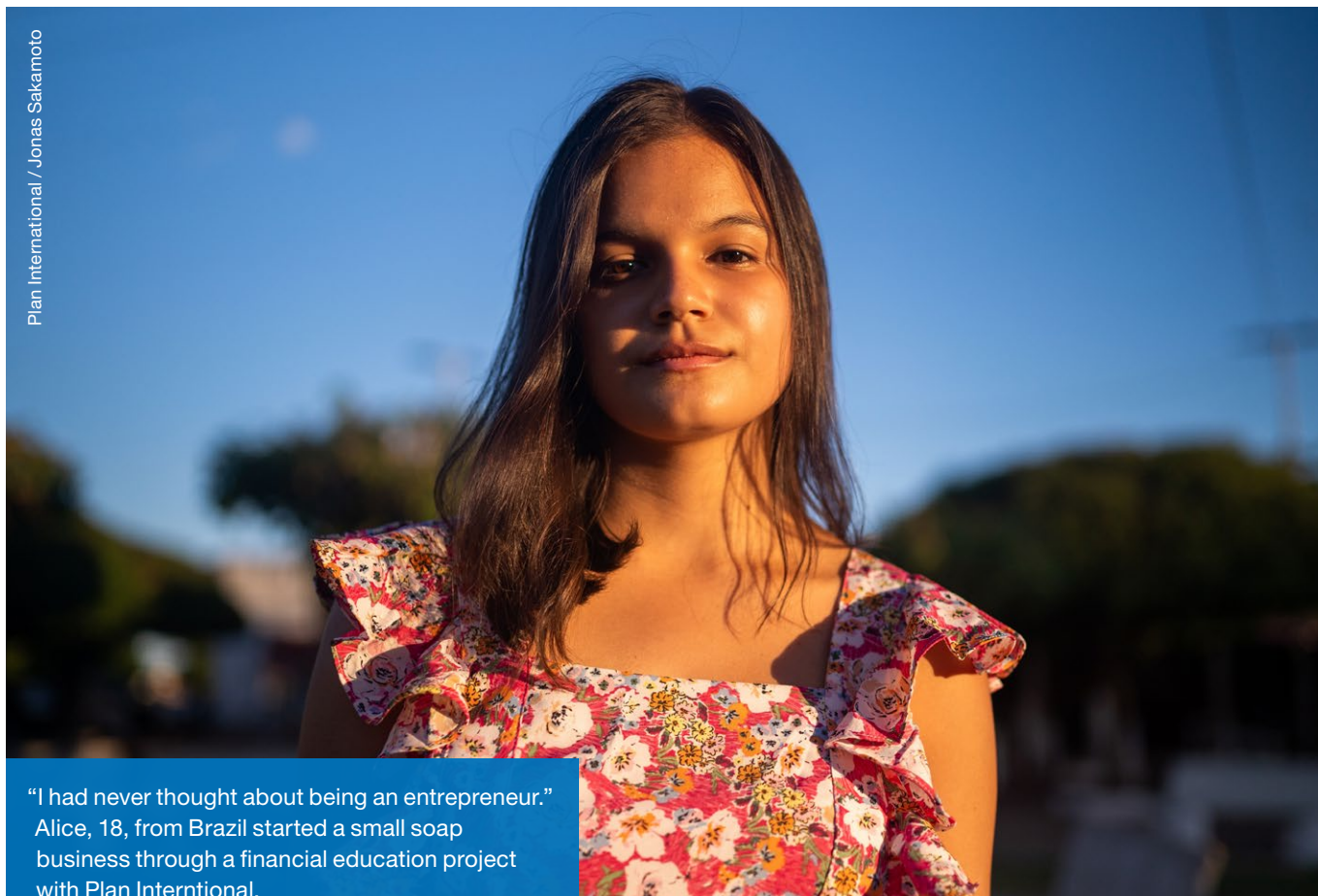
Locally received income

Locally received income is income where the contract signatories are the donor and the relevant Plan International Country Offices or Plan International country fundraising office. However, the de facto fund manager is Plan International UK, who provides support and oversight to the Country Offices. The income arising from such awards is thus recognised by Plan International UK. Income from charitable activities is detailed in accounting policy 1d.

Sponsorship

Child sponsorship is judged to be unrestricted income and not restricted to a particular cause because it is wholly aligned with the charity's objects. Sponsors have a one-to-one connection with the child they sponsor and donations are used to fund vital projects, benefiting whole communities in the country where the sponsored child lives and therefore it is reasonable to assess the income as unrestricted.

Plan International / Jonas Sakamoto



“I had never thought about being an entrepreneur.”
Alice, 18, from Brazil started a small soap business through a financial education project with Plan International.

2. INCOME BY REGION: ORIGIN OF DONOR

	Unrestricted funds £000	Restricted funds £000	2023 Total £000	Unrestricted funds £000	Restricted funds £000	2022 Total £000
UK	38,398	25,044	63,442	39,955	18,240	58,195
Europe (Excl.UK)	-	4,829	4,829	-	7,247	7,247
Americas	-	6,320	6,320	-	7,108	7,108
Asia	-	12	12	-	31	31
Total	38,398	36,206	74,603	39,955	32,626	72,581

3. DONATIONS

	Unrestricted funds £000	Restricted funds £000	2023 Total £000	Unrestricted funds £000	Restricted funds £000	2022 Total £000
Sponsorship	15,271	-	15,271	16,062	-	16,062
Gift Aid	3,594	-	3,594	3,849	(1)	3,848
Disasters Emergency Committee (DEC)	-	4,994	4,994	-	2,984	2,984
Plan Ltd	4,250	-	4,250	6,818	-	6,818
Other individual giving	1,095	381	1,475	1,054	499	1,552
Girls' Fund	-	682	682	-	743	743
Legacies	1,065	413	1,478	619	52	670
Emergency appeals	-	-	-	-	504	504
Gifts in Kind	-	121	121	-	-	-
Major donors	204	-	204	128	-	128
Corporates ¹	56	-	56	75	-	75
Peoples Postcode Lottery (PPL)	3,000	-	3,000	4,084	-	4,084
Trusts and foundations	148	-	148	40	-	40
Total	28,682	6,590	35,272	32,727	4,781	37,508

¹ Grants received from Corporates and Trusts and Foundations are included under Charitable Activities income in note 5.

The donation from Plan Ltd, a trading subsidiary of Plan International Inc (see note 20) of £4,250,000 (2022: £6,818,000) is a donation received under deed of covenant in order to support Plan International UK's charitable activities. Plan International UK has received notification of entitlement of one legacy £22,500 (2022: none).

4. CHARITABLE ACTIVITIES: INSTITUTIONAL DONORS

a) Included in income from charitable activities are grants from the following institutional donors

	Unrestricted funds £000	Restricted funds £000	2023 Total £000	Unrestricted funds £000	Restricted funds £000	2022 Total £000
UN Agencies	-	3,879	3,879	-	7,456	7,456
Foreign, Commonwealth & Development Office (FCDO)	-	2,164	2,164	-	5,548	5,548
World Bank	-	3,372	3,372	-	3,135	3,135
European Commission (EC)	-	2,573	2,573	-	1,740	1,740
European Civil Protection and Humanitarian Aid Operations (ECHO)	-	1,325	1,325	-	1,627	1,627
Education Cannot Wait (ECW)	-	4,341	4,341	-	1,593	1,593
Other	-	670	670	-	634	634
Start Fund	-	712	712	-	670	670
Total	-	19,037	19,037	-	22,403	22,403

b) The following table summarises all contributions from the UK Foreign, Commonwealth & Development Office (FCDO) in the year ended 30 June 2023 totalling £2,164,000 (2022: £5,548,000).

Country	Project name	2023 Total £000	2022 Total £000
Zimbabwe	Supporting Adolescent Girls Education	1,960	2,937
Sierra Leone	Girls' Education Challenge (GEC) GATE	-	694
Ghana	MG Cubed – GEC Ghana	(3)	779
Tanzania	Education in Emergencies	-	182
Nigeria	Prospine+ cost extension	-	168

Kenya	Adolescent Girls Initiative – Kenya	(34)	173
Nigeria	NENTAD Protection in Northeast Nigeria	-	125
Sudan	Access to WASH – Red sea/Kassala/Gedaref	-	114
Malawi	Violence Against Women and Girls	-	108
Ethiopia	Girls’ Education Challenge – Leave NO Girls Behind	-	102
Zambia	Financial Inclusion through Traditional Leadership	(21)	64
Tanzania	FCDO Schule Bore Tanzania	188	64
South Sudan	AHRC Protection Research	-	31
Kenya	Pathways for Employment Inclusion (IPEI)	-	23
Tanzania	Youth for Change	-	20
India	Innovating Pathways for Employment inc	-	6
Indonesia	ELRHA Data Driven Inclusion	45	-
Bangladesh	Pathways for Employment Inclusion (IPEI)	-	(1)
Nepal	Resilience Plus and Basic Needs in Nepal	-	(10)
UK	UK Youth for Change	-	(13)
UK	Promoting Equalities Scoping Study	30	-
Nigeria	PLANE (NENTAD Cost Extension)	-	(20)
Total		2,164	5,548

Negative figures represent funds returnable where the full grant value recognised in previous years was not fully utilised.

5. CHARITABLE ACTIVITIES: MAJOR PARTNERSHIPS

	Unrestricted funds £000	Restricted funds £000	2023 Total £000	Unrestricted funds £000	Restricted funds £000	2022 Total £000
Corporates	-	8,484	8,484	-	3,702	3,702
Major donors	-	1,018	1,018	-	282	282
Trusts and foundations	-	1,055	1,055	-	1,428	1,428
Corporate Gifts in Kind	-	22	22	-	31	31
Total	-	10,578	10,578	-	5,442	5,442

6. TRADING ACTIVITIES AND OTHER INCOME

a) Trading activities

	Unrestricted funds £000	Restricted funds £000	2023 Total £000	Unrestricted funds £000	Restricted funds £000	2022 Total £000
Programmatic trading income	8,892	-	8,892	6,505	-	6,505
Other trading income	45	-	45	93	-	93
Total	8,937	-	8,937	6,598	-	6,598

Programmatic trading income includes income from our trading subsidiary, Social Development Direct Limited.

b) Other Income

	Unrestricted funds £000	Restricted funds £000	2023 Total £000	Unrestricted funds £000	Restricted funds £000	2022 Total £000
Rental income	511	-	511	618	-	618
Investment income	267	-	267	11	-	11
Total	778	-	778	629	-	629

c) The Charity as lessor

At the year end, the Charity had contracted with sub-tenants for the following future minimum lease payments under non-cancellable operating leases:

	Total 2023 £0	Total 2022 £0
Less than one year	497	497
Between two and five years	83	580
After five years	-	-
Total	580	1,076

These payments relate to the sub-lease of space within the Finsgate building to sub-tenants, with Plan International UK as their landlord. In addition to these lease payments, variable service charges are payable to Plan International UK based on an apportionment of shared building costs. There are no significant restrictions imposed by the lease arrangements.

7. TOTAL EXPENDITURE

a) Analysis of total expenditure

Total Expenditure 2023	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2023 Total £000
Expenditure on raising funds					
Sponsorship	-	938	1,777	1,202	3,917
Institutional donors	-	1,214	76	710	1,999
Other donations and appeals	-	1,086	544	469	2,098
Major partnerships	-	836	66	589	1,491
	-	4,073	2,462	2,970	9,505
Expenditure on charitable activities					
Humanitarian	20,421	518	390	878	22,206
Education	16,565	3,319	1,224	870	21,978
Economic security	2,318	18	159	101	2,560
Sexual and reproductive health and rights	1,531	821	85	101	2,538
Protection	4,172	166	27	180	4,545
Participate as citizens	1,617	-	11	67	1,695
Campaigning and awareness	11	403	512	537	1,464
Water, sanitation and hygiene	143	-	-	6	149
SDDirect charitable activities	-	3,482	4,440	466	8,387
	46,778	8,690	6,849	3,206	65,523
Other expenditure					
Rental costs	-	-	390	-	390
Trading activity costs	-	-	1	-	1
	-	-	391	-	391
Sub total	46,778	12,764	9,702	6,176	75,420
Reallocation of salaries ¹	-	2,368	-	(2,368)	-
Total	46,778	15,132	9,702	3,808	75,420

Total Expenditure 2022	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2022 Total £000
Expenditure on raising funds					
Sponsorship	-	853	2,518	720	4,091
Institutional donors	-	1,145	88	630	1,863
Other donations and appeals	-	1,086	541	373	2,000
Major partnerships	-	719	66	477	1,262
	-	3,802	3,214	2,200	9,216
Expenditure on charitable activities					
Humanitarian	25,346	435	238	1,110	27,129
Education	11,181	3,416	1,591	690	16,878
Economic security	3,255	2	15	140	3,412
Sexual and reproductive health and rights	1,493	496	15	85	2,089
Protection	1,806	107	-	82	1,995
Participate as citizens	1,562	-	32	68	1,662
Campaigning and awareness	18	236	690	479	1,423
Water, sanitation and hygiene	208	4	-	9	222
SDDirect charitable activities	-	2,790	3,137	326	6,254
	44,870	7,486	5,719	2,989	61,065
Other expenditure					
Rental costs	-	-	344	-	344
Trading activity costs	-	-	2	-	2
	-	-	346	-	346
Sub total	44,870	11,288	9,278	5,189	70,627
Reallocation of salaries ¹	-	2,165	-	(2,165)	-
Total	44,870	13,453	9,278	3,024	70,627

¹ Staff costs initially included within 'support costs' and 'direct costs' are reallocated to 'staff costs' in order to match the total shown in Note 8.

	2023	2022
	£000	£000
Net income is stated after charging:		
Services provided by the Charity's auditors:		
Fees payable for the audit of the consolidated financial statements	74	55
Fees payable for other services:		
• Taxation and VAT	1	1
	75	55
Exchange rate losses/(gains)	271	(111)
Depreciation and amortisation	399	488
Operating lease rentals – buildings	831	785

b) Grants paid

During the year Plan International UK made grants to Plan International Inc which designs and delivers programmes through regional, country and programme offices. The programme offices are located in areas where Plan International programmes are implemented, allowing Plan International to respond to the situations of the local communities.

Grants are also made to other partner organisations to deliver programmes to help children, their families and communities and to respond in emergency situations.

A list of grants paid is given below:

Partner Organisation	Country	2023	2022
		£000	£000
Payments to Plan International Inc	Various	45,584	43,086
Payments to Plan International National Organisation	Colombia	249	247
Payments to Plan International National Organisation	India	49	289
Payments to Plan International National Organisation	Indonesia	534	237
Payments to Plan International National Organisation	Germany	12	18
Payments to Plan International National Organisation	Canada	-	11
Payments to Plan International National Organisation	United States of America	19	-
Payments to Plan International members		46,447	43,888

Partner Organisation	Country	2023 £000	2022 £000
Christian Blind Mission (CBM) UK	Zimbabwe	128	246
African Women's Development and Communication Network	Sierra Leone	89	-
Relief International UK	Ethiopia	86	-
Puntland Development Research Center (PDRC)	Ethiopia	19	25
The Open University	Zimbabwe	8	135
Handicap International UK	Sierra Leone	(1)	404
ActionAid Institutional Funding	Sierra Leone	-	209
The Open University	Sierra Leone	-	24
UNICEF	South Sudan	-	15
University of California	Jordan	-	(4)
University of Sussex	Ethiopia	-	(71)
Payments to Non-Plan International Organisations		331	982
Total Grants Payable		46,778	44,870

c) Analysis of support costs

	Raising Funds £000	Charitable activities £000	2023 Total £000	Raising Funds £000	Charitable activities £000	2022 Total £000
Information technology	726	755	1,482	661	853	1,514
Office and premises	636	642	1,277	517	634	1,152
Human resources	576	532	1,108	396	480	875
General management	290	437	727	106	297	403
Finance	322	365	687	245	347	592
FX (Gains)/Losses	42	55	96	(60)	(68)	(128)
Depreciation and amortisation	198	202	400	248	317	564
Governance	180	213	393	88	129	217
Loss on disposal of fixed assets	-	5	5	-	-	-
Total	2,970	3,206	6,176	2,200	2,989	5,189

Support costs are allocated between activities on the basis of the number of staff employed on those activities during the year.

(d) Analysis of governance costs

	2023 £000	2022 £000
Legal and other professional fees – Gifts in Kind	143	8
Legal and other professional fees	55	54
External audit fees	84	64
Apportionment of staff costs	89	73
Internal audit fees	22	18
	393	217

8. STAFF COSTS

	2023 £000	2022 £000
Staff costs		
Wages and salaries	12,619	11,069
Social security costs	1,358	1,213
Pension costs	878	802
Sub Total	14,855	13,084
Agency staff	277	369
Total	15,132	13,453

Plan International UK has a defined contribution pension scheme, which matches employee contributions up to a maximum of 7.5% of pensionable salary. The resulting fund belongs to the employee and can be transported when leaving Plan International UK. No employees receive benefits under a defined benefit pension scheme.

In line with government legislation, Plan International UK automatically enrolls all eligible staff into this defined contribution pension scheme, with all new joiners being enrolled into the scheme in the third pay period after the start of their employment.

A salary sacrifice scheme is in place, giving employees the opportunity to vary their employment terms and conditions such that they receive a lower gross salary, with Plan International UK paying additional employer pension contributions on the employee's behalf.

The number of employees whose emoluments, as defined for taxation purposes (i.e. net of salary sacrifice), amounted to £60,000 or more in the year were as follows:

	2023 Number	2022 Number
£60,000–£69,999	11	13
£70,000–£79,999	10	5
£80,000–£89,999	4	4
£90,000–£99,999	2	1
£100,000–£109,999	2	2
£110,000–£119,999	1	1
Total	30	26

Total employer pension contributions for these employees were £223,990 (2022: £179,350).

The highest paid employee in 2023 was the Chief Executive, who received £156,374, in the year including pension contributions and employer National Insurance contributions (2022: £150,962), and received no benefits in kind (2022: £nil).

The Leadership Team are the key management personnel of the charity. The total remuneration and benefits including pension contributions and employer National Insurance contributions of the key management personnel was £797,035, for 7 roles (2022: £784,377 for 7 roles).

None of the above received any benefits in kind. Redundancy and severance payments to staff in the year totalled £363,511 (2022: £12,984).

The average headcount and average number of employees, calculated on a full-time equivalent (FTE) basis, analysed by activity was:

	2023 Headcount	2022 Headcount	2023 FTE	2022 FTE
Fundraising	62	59	60	57
Communications, Campaigns & UK Programmes	44	45	40	42
International Programmes & Policy	68	65	66	64
Operations & CEO Office	41	41	40	39
SDDirect	61	50	57	48
Total	277	261	264	251

9. TRUSTEES' REMUNERATION

None of the trustees received any remuneration during the year for services to Plan International UK (2022: nil). Directly-incurred expenses of the trustees borne by Plan International UK in the year ended 30 June 2023 were £570 (2022: £25). These expenses related to costs incurred by 2 trustees to attend Board meetings.

Plan International UK has purchased indemnity insurance for the trustees at a cost of £975 (2022: £1,040).

10. TANGIBLE ASSETS

GROUP AND CHARITY As at 30 June 2023	Leasehold property improvements £000	Office equipment £000	Computer hardware £000	Computer software £000	Total £000
Costs					
At 1 July 2022	1,687	336	502	-	2,525
Additions	-	1	16	-	17
Disposals	-	-	(23)	-	(23)
Transfers	-	-	-	-	-
At 30 June 2023	1,687	337	494	-	2,518
Accumulated depreciation					
At 1 July 2022	1,361	322	394	-	2,077
Charge for the year	129	9	4	-	142
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
At 30 June 2023	1,490	330	398	-	2,219
Net book value					
At 30 June 2022	479	32	155	-	666
At 30 June 2023	197	7	96	-	300

GROUP AND CHARITY As at 30 June 2022	Leasehold property improvements	Office equipment	Computer hardware	Computer software	Total
	£000	£000	£000	£000	£000
Costs					
At 1 July 2021	1,681	400	487	-	2,568
Acquisition through business combinations	-	-	-	-	-
Additions	6		30	-	36
Disposals	-	(59)	(15)	-	(74)
Transfers	-	-	-	-	-
At 30 June 2022	1,687	341	502	-	2,530
Accumulated depreciation					
At 1 July 2021	1,234	361	337	-	1,932
Charge for the year	128	(36)	57	-	149
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
At 30 June 2022	1,362	325	394	-	2,081
Net book value					
At 30 June 2021	447	39	150	-	636
At 30 June 2022	325	17	108	-	450

11. INTANGIBLE FIXED ASSETS

GROUP AND CHARITY As at June 30 2023	Computer software £000	Goodwill ¹ £000	Total £000
Costs			
At 1 July 2022	1,938	1,148	3,086
Additions	109	-	109
Disposals	-	-	-
Transfers	-	-	-
At 30 June 2023	2,047	1,148	3,195
Accumulated depreciation			
At 1 July 2022	1,652	530	2,182
Charge for the year	(13)	230	217
Disposals	-	-	-
Transfers	-	-	-
At 30 June 2023	1,639	760	2,399
Net book value			
At 30 June 2022	287	618	906
At 30 June 2023	406	388	796

¹ The charity balance sheet excludes the goodwill.

GROUP AND CHARITY As at June 30 2022	Computer software £000	Goodwill ¹ £000	Total £000
Costs			
At 1 July 2021	1,797	1,148	2,945
Additions	142	-	142
Disposals	-	-	-
Transfers	-	-	-
At 30 June 2022	1,939	1,148	3,087
Accumulated depreciation			

At 1 July 2021	1,542	300	1,842
Charge for the year	110	230	340
Disposals			-
Transfers	-		-
At 30 June 2022	1,652	530	2,182
Net book value			
At 30 June 2021	127	849	976
At 30 June 2022	287	618	905

¹ The charity balance sheet excludes the goodwill.

12. INVESTMENTS

CHARITY

Shares in subsidiary undertakings

	2023
	£
At 1 July 2022	1,706,133
Additions	-
At 30 June 2023	1,706,133

Foster Parents Plan International (UK) Ltd is a trading company registered in England and Wales as company number 02457093, whose main activities are the licensing of the use of Plan International UK trademarks to third parties, and carrying out other non-primary purpose trading activities. In prior years the company also managed society lotteries. Each year the subsidiary makes a charitable donation under a deed of covenant of any taxable profits to Plan International UK. At 30 June 2023 the investment in Foster Parents Plan International (UK) Ltd was £2.

During the financial year ended 30 June 2020, Plan International UK invested £1,706,000 in Social Development Direct Limited, a trading company registered in England and Wales as company number 03846881, who provide high-quality, innovative and expert social development assistance and research services, including technical advice and support, research, development assistance programme design, delivery and management, monitoring and evaluation. Their clients are leading international development agencies, INGOs and foundations. The brought forward investment balance at 1 July 2022 relates to Plan International UK's investment in the entire issued share capital of Foster Parents Plan International UK Ltd and Social Development Direct Limited.

SUBSIDIARY: Foster Parents Plan International (UK) Ltd	2023	2022
Total turnover	48	90
Total expenditure	(16)	(17)
Donation to Plan International UK	(32)	(73)
Net result for the year	-	-

The aggregate of assets, liabilities and funds was:

	2023	2022
Total assets	57	88
Total liabilities	(57)	(88)
Total funds	-	-

SUBSIDIARY: Social Development Direct Limited	2023	2022
Total turnover	8,892	6,505
Total expenditure	(8,387)	(6,254)
Donation to Plan International UK	(505)	(360)
Net result for the year	-	(109)

The aggregate of assets, liabilities and funds was:

	2023	2022
Total assets	2,283	1,744
Total liabilities	(1,834)	(1,294)
Total funds	449	449

13. DEBTORS

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Amounts owed by institutional donors	2,692	4,285	2,692	4,285
Accrued income	2,042	1,800	2,042	1,800
Amounts owed by Plan International Inc	475	136	475	136
Other debtors	1,529	1,122	249	176
Prepayments	297	298	215	217
Amounts owed by subsidiaries	-	-	32	73
VAT recoverable	-	-	-	-
Total debtors	7,035	7,641	5,705	6,686

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

a) Analysis of creditors

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Accruals of transfers to Plan International Inc	3,571	4,650	3,571	4,650
Accruals of transfers to other partners	136	177	136	177
Deferred income and other creditors	143	-	124	-
Other accruals	1,718	1,428	639	798
Taxation and social security	572	461	472	355
Trade creditors	547	509	131	122
Amounts owed to Plan International Organisations	31	58	31	58
VAT payable	337	214	93	27
Amounts due to subsidiaries	-	-	-	-
Total creditors	7,055	7,496	5,196	6,187

b) Deferred income and other creditors

GROUP 2023	As at 1 July 2022	Income deferred	Deferrals released	As at 30 June 2023
	£000			£000
Institutional donors	-	-	-	-
Other	-	143	-	143
Total deferred income	-	143	-	143

Income deferred in the year for the charity comprised £143,000 (2022: £nil) institutional donor income £nil (2022: £nil).

15. PROVISIONS FOR LIABILITIES AND CHARGES

GROUP AND CHARITY 2023	As at 1 July 2022	Provision created	Provision released	Provision utilised	As at 30 June 2023
	£000	£000	£000	£000	£000
Dilapidations	400	40	-	-	440
Grants		12	-	-	12
Total	400	52	-	-	452

Dilapidations represent the estimated cost required to make good Plan International UK's headquarters upon the termination of the lease with our landlord. The provision will be utilised on termination of the lease.

Grants represent the estimated funds returnable to donors where the group has not been able to spend funds received in accordance with donor wishes, including losses incurred from fraud and disallowances at Country Office level. Losses are recovered from Plan International Inc such that Plan International UK suffers no net loss.

16. COMMITMENTS

a) Commitments under operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

GROUP	Land and buildings	Other	Total	Land and buildings	Other	Total
	2023	2023	2023	2022	2022	2022
	£000	£000	£000	£000	£000	£000
Operating lease expiring:						
Less than one year	932	5	937	932	8	940
Between two and five years	388	-	388	1,321	1	1,321
After five years	-	-	-	-	-	-
Total	1,321	5	1,325	2,253	9	2,261

Property lease commitments are in respect of Plan International UK's headquarters and will be partly offset by sub-tenant rental income.

b) Programme Commitments

At year end, the group had undertaken to deliver projects which will be completed over a number of years. The majority of the funds needed for these projects are subject to legal agreements with donors to ensure that Plan International UK will be reimbursed. For some of these projects, Plan International UK is required to provide additional funding to match that provided by the main donor. At 31 June 2023, donors had yet to be found for programme commitments totalling £2,018,000 (2022: £4,833,000), as detailed below:

GROUP	Total 2023 £000	Total 2022 £000
Less than one year	1,745	2,997
Between two and five years	273	1,836
After five years	-	-
Total	2,018	4,833

No provision has been recognised as we expect to be able to find donors for these over the remaining life of the projects.

c) Capital commitments

The value of group contracts placed in the year for future capital expenditure not accrued for in the financial statements was £nil (2022: £nil).

17. STATEMENT OF FUNDS

GROUP AND CHARITY 2023	Balance 1 July 2022	Total Income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2023
	£000	£000	£000	£000	£000	£000
Unrestricted funds:						
General funds	11,677	29,506	(29,864)		273	11,592
Designated funds: Programmatic and Strategic Development fund	-	-	-	-	-	-
Designated funds: Social Development Direct	406	8,892	(8,892)	-	(13)	392
Designated funds: Plan UK Fixed asset fund	1,355	-	-	-	(260)	1,096
Total unrestricted funds	13,437	38,398	(38,756)	-	-	13,079
Restricted funds	5,130	36,206	(36,665)	-	-	4,671
Total funds	18,567	74,603	(75,420)	-	-	17,750

CHARITY 2023	Balance 1 July 2022	Total Income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2023
	£000	£000	£000	£000	£000	£000
Unrestricted funds:						
General funds	11,679	29,996	(30,124)	-	42	11,593
Designated funds: Social Development Direct	1,706	-	-	-	-	1,706
Designated funds: Plan UK Fixed asset fund	691	-	-	-	(42)	649
Total unrestricted funds	14,075	29,996	(30,124)	-	-	13,948
Restricted funds	5,130	36,206	(36,665)	-	-	4,671
Total funds	19,205	66,202	(66,789)	-	-	18,619

18. RESTRICTED FUNDS

Restricted funds comprise unexpended balances on donations and grants and contracts given for specific purposes. These funds will be expended in future years in accordance with donor wishes.

GROUP AND CHARITY	Balance 1 July 2021 £000	Income £000	Expenditure £000	Balance 30 June 2022 £000	Income £000	Expenditure £000	Balance 30 June 2023 £000
Girls' Fund	(50)	743	(517)	176	682	(638)	220
DEC – Ukraine Humanitarian Appeal	-	2,140	(2,140)	-	4,556	(4,548)	8
DEC – Cyclone Idai Appeal	90	-	4	94	-	-	94
DEC – Covid Appeal	(4)	844	(848)	(8)	438	(432)	(2)
Other voluntary income including appeals	887	1,053	(939)	1,001	812	(985)	828
Donations	923	4,781	(4,440)	1,262	6,488	(6,603)	1,148
FCDO – Girls' Education Challenge – MG Cubed Ghana	147	779	(758)	168	(3)	(164)	1
FCDO – Supporting Adolescent Girls' Education Zimbabwe	34	2,937	(2,890)	82	1,960	(2,124)	(82)
FCDO – Water Sanitation and Hygiene (WASH) Results Programme Extension	-	-	-	-	-	-	-
FCDO – Resilience Plus and Basic Needs in Nepal	(3)	(10)	12	-	-	-	-
FCDO – Girls' Education Challenge - Sierra Leone	(63)	694	(634)	(2)	-	1	(1)
FCDO – NENTAD Protection in Northeast Nigeria	(4)	125	(125)	(4)	-	-	(4)
FCDO – PLANE (NENTAD Cost Extension) Nigeria	(25)	(20)	6	(39)	-	-	(39)
FCDO – Others	49	1,042	(1,016)	75	208	(224)	59
ECW	187	1,593	(1,766)	14	4,341	(4,036)	319
ECHO	110	1,627	(1,645)	92	1,325	(1,324)	94

European Commission – Building Resilience: Education Opportunities in Fragile and Crisis Affected Environments	9	194	(216)	(13)	408	(604)	(209)
European Commission – Better Extension Training (BETTER)	(40)	739	(754)	(56)	186	(102)	28
European Commission – Others	126	807	(904)	28	1,979	(1,522)	486
UNOCHA	(13)	1,868	(1,862)	(7)	669	(567)	95
UNICEF	7	1,013	(1,050)	(30)	1,758	(1,755)	(27)
UN Agencies – Others	92	4,574	(4,556)	110	1,452	(1,408)	155
World Bank – Eu Sou Capaz Girls Empowerment Program	-	1,276	(1,291)	(15)	2,323	(2,348)	(41)
World Bank – Accelerating Nutrition Result in Nigeria	-	1,772	(1,283)	489	928	(1,001)	415
Vitamin Angels GIK – Accelerating Nutrition Result in Nigeria	-	88	(88)	-	63	(63)	-
Other institutional donors	210	1,304	(1,245)	268	1,440	(1,673)	35
Institutional donors	823	22,403	(22,064)	1,162	19,037	(18,916)	1,283
Corporates	1,734	3,733	(3,807)	1,660	8,607	(8,595)	1,672
Major donors	986	282	(575)	692	507	(559)	639
Trusts and foundations	50	1,428	(1,123)	355	1,566	(1,992)	(71)
Major partnerships	2,770	5,442	(5,505)	2,707	10,680	(11,146)	2,241
Total restricted funds	4,514	32,626	(32,010)	5,130	36,206	(36,665)	4,671

¹ Negative fund balances are due to costs incurred in advance of income recognised which is committed and will be recognised in future periods.

Restricted Funds by Region	Balance 30 June 2021	Income	Expenditure	Balance 30 June 2022	Income	Expenditure	Balance 30 June 2023
	£000	£000	£000	£000	£000	£000	£000
Asia	542	3,337	(3,437)	442	5,568	(5,131)	880
East and Southern Africa	381	15,685	(15,701)	365	12,953	(13,003)	315
UK	353	(42)	(397)	(86)	227	(299)	(158)
West and Central Africa	212	7,022	(6,624)	610	6,416	(6,637)	389
Americas	77	1,459	(1,549)	(13)	1,837	(1,810)	15
Europe	-	3,307	(2,339)	968	7,036	(7,177)	827
Multiple Regions ¹	254	1,847	(1,921)	180	1,769	(1,996)	(46)
Not defined ²	2,693	11	(42)	2,663	398	(612)	2,449
Total restricted funds	4,514	32,626	(32,010)	5,130	36,206	(36,665)	4,671

¹ 'Multiple Regions' includes restricted funds which support multiple projects across more than one region

² 'Not Defined' includes funds received by donors against restricted funds including the Girls Fund and Forgotten Children's Fund, which are later transferred to projects in line with the fund's objectives, plus holding funds for Corporate donors whilst the programmes are in development.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

GROUP AND CHARITY 2023

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000	£000	£000
Fund balances at 30 June 2023 are represented by:				
Tangible fixed assets	-	301	-	301
Intangible Assets	-	796	-	796
Current assets	13,356	2,223	8,582	24,162
Current liabilities	(1,325)	(1,834)	(3,897)	(7,055)
Provisions for liabilities and charges	(440)	-	(12)	(452)
Total net assets at 30 June 2023	11,592	1,487	4,671	17,750
Total net assets at 30 June 2022	11,679	1,760	5,130	18,567

CHARITY 2023

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000	£000	£000
Fund balances at 30 June 2023 are represented by:				
Tangible fixed assets	-	241	-	241
Intangible Assets	-	2,113	-	2,113
Current assets	13,330	-	8,582	21,913
Current liabilities	(1,299)	-	(3,897)	(5,196)
Provisions for liabilities and charges	(440)	-	(13)	(453)
Total net assets at 30 June 2023	11,592	2,354	4,673	18,619
Total net assets at 30 June 2022	11,679	2,397	5,130	19,206

GROUP AND CHARITY 2022

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000		
Fund balances at 30 June 2022 are represented by:				
Tangible fixed assets	-	450	-	450
Intangible Assets	-	906	-	906
Current assets	13,428	1,698	9,982	25,108
Current liabilities	(1,348)	(1,294)	(4,853)	(7,496)
Provisions for liabilities and charges	(400)	-	-	(400)
Total net assets at 30 June 2022	11,679	1,760	5,128	18,567
Total net assets at 30 June 2021	9,687	2,413	4,514	16,614

CHARITY 2022

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000		
Fund balances at 30 June 2022 are represented by:				
Tangible fixed assets	-	404	-	404
Intangible Assets	-	1,993	-	1,993
Current assets	13,412	-	9,982	23,393
Current liabilities	(1,333)	-	(4,853)	(6,186)
Provisions for liabilities and charges	(400)	-	-	(400)
Total net assets at 30 June 2022	11,679	2,397	5,128	19,204
Total net assets at 30 June 2021	9,687	2,710	4,514	16,911

20. RELATED PARTIES

Plan International Inc

Plan International UK is a member of Plan International Inc. During the year Plan International UK transferred cash totalling £36,573,000 (2022: £31,615,000) directly to Plan International Inc and other Plan International entities to undertake international development programme activities in overseas countries. In addition, £10,939,000 (2022: £13,694,000) was transferred directly from our donors to Plan International entities.

In line with our approach of accruing transfers once all conditions that would limit recognition of the funding commitment have been met, there was an accrual of £1,065,000 (2022: £1,167,000) of transfers to Plan International Inc outstanding at year-end.

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

Plan Ltd

Plan Ltd is a wholly-owned trading subsidiary of Plan International Inc. Income in the year was received by Plan International UK from Plan Ltd under deed of covenant as set out in Note 3.

Disasters Emergency Committee (DEC)

Plan International UK is a member of the DEC and Plan International UK's Chief Executive, Rose Caldwell, is a trustee of the DEC.

In the year Plan International UK made a membership donation of £105,506 (2022: £nil), this represents 2 years membership to the DEC. Plan International UK's income in the year included £4,994,000 (2022: £2,984,000) receivable from DEC appeals. Of this £nil was outstanding at year-end (2022: £1,051,000).

International Broadcasting Trust

Rose Caldwell, CEO of Plan International UK, is the Chair of the International Broadcasting Trust. In the year, Plan International UK paid membership fees totalling £10,000 (2022: £nil), this represents 2 years membership.

Plan International UK Trustees

In the year donations were received from trustees totalling £101,048 (2022: £18,141).

Foreign, Commonwealth and Development Office (FCDO)

Beverley Tew, trustee, is a non-executive director of the FCDO. Plan International UK's income in the year included £2,164,000 (2022: £5,548,000) receivable from the FCDO.

Foster Parents Plan International UK Ltd

The below table shows the transactions that took place between Foster Parents Plan International UK Ltd and Plan International UK in the year ended June 2023. Plan International UK incurred £nil (2022: £nil) of costs that were recharged to FPPI UK for staff time and other overheads.

Party	Nature of Relationship	Transaction	Income for the year ended 30 June 2023	Expenditure for the year ended 30 June 2023	Debtor balance for the year ended 30 June 2023	Creditor balance for the year ended 30 June 2023
			£000	£000	£000	£000
Foster Parents Plan International UK Ltd.	Wholly owned subsidiary	The subsidiary's taxable profits are donated under a deed of covenant to Plan International UK	32	-	2	-

Social Development Direct Limited

The below table shows the transactions that took place between Social Development Direct Limited and Plan International UK in the in the year ended 30 June 2023.

Party	Nature of Relationship	Transaction	Income for the period ended 30 June 2023	Expenditure for the period ended 30 June 2023	Debtor balance as at 30 June 2023	Creditor balance as at 30 June 2023
			£000	£000	£000	£000
Social Development Direct Limited	Wholly owned subsidiary	The subsidiary's taxable profits are donated to Plan International UK	505	-	-	-

THANK YOU

We wish to thank every one of our supporters. Whether through sponsorship, donating to our emergency appeals or leaving a gift in your will, every supporter makes our work possible and helps us to change children's lives around the world.

Plan International UK would particularly like to thank the following for their support over the period 01 July 2022–30 June 2023.

YOUTH ADVISORY PANEL

Aisling, Amelie, Beyonce, Dinah, Dona, Ella, Elodie, Helena, Holly, Iman, Isla, Jaioni, Kristie, Maryam, Meera, Melissa, Poppy and Rachel.

TRUSTS AND FOUNDATIONS

Anglo-American Charitable Foundation, The Happy Charitable Trust, H&S Davidson Trust, CHK Foundation, The Coles-Medlock Foundation, COSARAF Foundation, Cynara Foundation, Ennismore Foundation, The Grace Trust, The Karlsson Játiva Charitable Foundation, The Kirby Laing Foundation, Moondance Foundation, People's Postcode Lottery, See Change.

CORPORATE SUPPORTERS

AstraZeneca, Barratt Developments, Brides Do Good, Clear Channel, Costa Foundation, Credit Suisse, First Sentier, Inflexion Foundation, Kaplan, LetterOne, Lloyds of London, McLaren Automotive, Salesforce, Smartly, Standard Chartered Foundation, Study Group, Sugarhill Brighton, Vent for Change, Vertex.

DONORS

Clive Beecham and family, Helen and Colin David, Roger and Jenny Dennis, Lisa Eldridge, Tom Hearn, John M Hill, Chris and Natalie Letcher, Stephen Lloyd, Andrew Phillipps.

INSTITUTIONS

Disasters Emergency Committee (DEC), Education Cannot Wait (ECW), Elrha, Foreign, Commonwealth and Development Office (FCDO), Jersey Overseas Aid, Start Network, UN Agencies, World Bank.

We would also like to say thank you to all our volunteers for their hard work and commitment, which we couldn't do without.

**Plan International UK, Finsgate,
5-7 Cranwood Street, London EC1V 9LH
Tel: 0300 777 9777 (UK)
+ 44 (0) 20 7608 1311 (Non-UK)**

www.plan-uk.org

 **PlanInternationalUK**

 **@PlanUK**

 **@plan_uk**

 **planuk**

**Please contact us if you would like this report
in an alternative format. A resizable PDF of this
report is available on our website.**

Editor: Meri Vajja and Laura Oakley

Design and artwork: Philippa Thomas (philippa-thomas.com)

© Plan International UK. No part of this publication can be reproduced without the permission of Plan International UK.

Registered charity number: 276035. Registered in England number: 1364201



**For children and
equality for girls**

PLAN INTERNATIONAL UK

England & Wales - Charity number 276035

Accounts



For children and
equality for girls

PLAN INTERNATIONAL UK TRUSTEES' ANNUAL REPORT 2022

CONTENTS

About Plan International	3
Welcome from our CEO and Chair	4
A message from our Youth Advisory Panel	6
Our impact	7
Strategic review	9
Our supporters	21
Financial review	24
Managing risk	28
Our people	30
Our organisation	32
Legal and administrative information	42
Independent auditor’s report to the members and trustees of Plan International UK	45
Thank you	88

The information included on pages 7–29 constitutes Plan International UK’s Strategic Report for the year to 30 June 2022.

On the cover: 11-year-old Amina lives in a resettlement centre in Mozambique’s Chiure District. Although finding food is a daily struggle, she makes sure she goes to school every day: “When I finish school I want to become a teacher.”

ABOUT PLAN INTERNATIONAL

Plan International is an independent development and humanitarian organisation that advances children's rights and equality for girls. We strive for a just world, working together with children, young people, our supporters and partners.

For more than 85 years, we've been building powerful partnerships for children's rights and fighting inequality. We're striving for a world where every child has the same opportunity to grow into their full potential, and where every girl is valued.

Plan International works with communities across more than 75 countries to tackle the root causes of exclusion and inequality for all children. We're building a future where every girl can be safe, in control of her own body, and has access to the education and opportunities she needs to thrive. And if disaster strikes, we're there too. We work to protect children, keep them learning and help their communities to recover, rebuild and develop their resilience.

Plan International UK is part of the Plan International global family that stands together for children's rights and equality for girls. We lead the work of the charity in the UK. This includes raising funds from the UK public and through partnerships with institutions, trusts and corporates; leading on advocacy and campaigning in the UK; and delivering programmes for girls in the UK, too.

Plan International UK works in partnership with Plan International to ensure the effective management and implementation of programmes we fund overseas.

The projects highlighted in this report have all received financial support from Plan International UK – many will also receive funding from other Plan International members and other partners. The reach and impact included in this report reflect the whole project.

Plan International UK is an independent development and humanitarian children's charity, with no religious, political or government affiliation.

The Trustees' Annual Report 2022 covers the period 1 July 2021–30 June 2022.



Elema, 18, had to drop out of school in Ethiopia to help her family find food instead. A hunger crisis is growing in the region.

WELCOME FROM OUR CEO AND CHAIR

We began this year with careful optimism that the worst of the Covid-19 pandemic had passed, hoping that we could look to a period of recovery and rebuilding in impacted communities. Sadly, this hope was short-lived, as a new crisis very quickly unfolded with the outbreak of war in Ukraine in February.

The events in Ukraine saw Plan International rapidly mobilise resources to respond to the unfolding humanitarian crisis, setting up new operations in Moldova, Romania and Poland to offer child protection, safeguarding and emergency education to some of the millions of refugees.

We were humbled by the speed and scale of the response by our generous supporters to our Ukraine appeal. You donated over £820k directly to Plan International, and as a member of the Disaster's Emergency Committee (DEC) we were able to access a further £12m for the life-changing response on the ground over the next years. It was the DEC's biggest appeal response since the 2004 Asian tsunami.

Social Development Direct, Plan International UK's consultancy subsidiary, has also been active in the Ukraine humanitarian response, having been appointed by the DEC to provide an online Safeguarding Support Hub. This vital resource provides expertise and guidance to local organisations and individuals involved

with responding to the Ukraine crisis, ensuring they are equipped with practical and accessible safeguarding support.

One of the outcomes of the conflict has been the disruption of wheat exports from Ukraine. This disruption has exacerbated a hunger crisis already unfolding in the Sahel and East Africa, where at least 45 million children are suffering from life-threatening malnutrition. Plan International UK launched a Hunger Crisis: Children's Emergency Appeal in early summer this year, and in the UK we have worked hard to lobby for funding and to raise awareness of the crisis in what has been a very crowded news agenda.

Sadly, a lack of food is only one impact of the hunger crisis. Hunger also disrupts education, particularly for girls, who are often the first to be taken out of school when food or money are scarce.

This only reinforces the need for programmes like Girls Education Challenge (GEC), where girls and young women are supported to access education in communities where they have traditionally been marginalised. In Zimbabwe, we are coming to the end of a five-year, £13 million programme which will support more than 13,000 out-of-school adolescent girls with literacy, numeracy and skills to support them into employment. Another of our GEC projects recently finished in Sierra Leone. Over the eight years it's been running, we have directly supported on access and learning to over 20,000 primary and secondary school girls and children with disabilities, and supported over 700 women to become qualified teachers.

Education has been a key focus for our work in the UK in the past year too. We were proud to partner with youth organisation Transform Education at the Global Education Summit and COP26 to influence and press for girls' rights and education around the world.

We also saw young people take an increasingly active role in our organisation elsewhere. While members of our Youth Advisory Panel graduated after two years with us, we welcomed a new cohort who have proved just as passionate and committed to gender equality. In Wales, Rose had the pleasure of joining 125 young people at a celebratory event in Cardiff to mark the end of our Champions of Wales programme. We are thrilled that the Moondance Foundation have granted us additional funding to extend this fantastic girls' rights programme next year.

The lifting of Covid-19 restrictions did materialise as we'd hoped, and Rose took the opportunity to visit the AstraZeneca funded Young Health Programme in Kenya in July. As well as gaining first-hand insight into work we're doing to support the health and wellbeing of young people, Rose was able to meet with colleagues and renew networks in the region – sometimes there can be no substitute for in-person meetings!

As well as our partners at AstraZeneca, we'd also like to publicly thank the Standard Chartered Foundation, People's Postcode Lottery and the Disasters Emergency Committee for their ongoing support, without which much of our life-changing work would simply not be possible.

As we look ahead to the next year, we are clear-eyed about the threats posed to the health and rights of children and girls around the world. In our recent global strategy update we recognised the need for the organisation to play a greater role in the humanitarian space, especially considering the continued conflict in Ukraine, a growing hunger crisis and the impacts of a climate and cost of living crisis.

We are also confident, that with your support, we can be there to support and advocate for children and girls around the world. Thank you for all that you do.



Rose Caldwell
Chief Executive



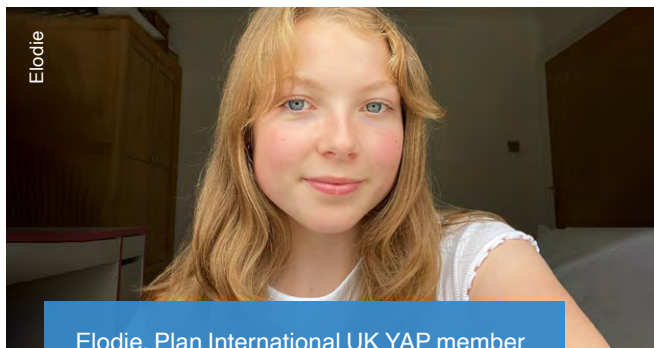
**Professor Sir
Ian Diamond**
Chair

A MESSAGE FROM OUR YOUTH ADVISORY PANEL

My name is Elodie. I have been a member of Plan International UK's Youth Advisory Panel (YAP) since 2021. Joining YAP has been one of the best decisions of my life. I am so thankful for the opportunities I have had and proud of what we have achieved so far.

YAP is a group of people who are committed to equality. We celebrate our differences and use them to educate each other and propel us towards a safer future for women and girls.

At YAP we all have the freedom to focus on whatever we believe in and take a stand, whether that be sharing articles to educate our friends or delivering a speech to powerful figures. We empower each other, ourselves and other young people to make change in whatever way we can.



Elodie, Plan International UK YAP member

When I joined YAP, I had no idea how much it would teach me about the world and myself. I have grown in confidence and determination, using my passion to speak out against public sexual harassment on BBC Radio Kent and to my MP, who committed to putting forward an anti-public sexual harassment bill as his private members' bill.

I have also had the opportunity to attend trustee board meetings. While it has been daunting at times, I have learnt from the wealth of experience and opinions of the other board members and felt first-hand the positive effect of promoting young female voices.

As a group, YAP have also collaborated on a number of video projects, creating content for Plan International UK's social media channels and helping us feel connected, despite mostly communicating virtually.

I have also formed bonds over shared interests and attended many online workshops, introducing me to a range of fascinating people and valuable campaigning skills which I know I will take forward in my work now and later life.

I hope that after this first year of finding our feet, YAP will continue to grow and show everyone what can be done when youth voices are put first. I am incredibly proud of the work that we have put into raising our voices and know that we will take every opportunity to show the world how powerful a group of young people can be!

Elodie
Plan International UK YAP member

OUR IMPACT



Anahi, Sofy and Monica live in the highlands of Ecuador where Plan International is helping girls like them to go to school.

WE REACHED NEARLY 14 MILLION CHILDREN, YOUNG PEOPLE AND THEIR COMMUNITIES AROUND THE WORLD:

ACROSS

112 PROJECTS
IN **41** COUNTRIES



3.76 million

people directly supported
by our programmes

INCLUDING

697,000
GIRLS

13.8 million

people indirectly reached
through our work



THANKS TO OUR

66,700 UK SPONSORS

WE ARE SUPPORTING OVER

71,000 CHILDREN

WE RECEIVED

£2.9 million

for our Ukraine response
through the DEC Ukraine
Appeal and our Ukraine
Children Emergency
Response Appeal



42,000 CAMPAIGNERS

in the UK have stood
with us to fight for
equality for girls



STRATEGIC REVIEW



Julia is 5 years old and travelled for hours with her family from Ukraine to reach safety at the Romanian border.

Our strategy

We launched a three-year organisational strategy in 2021 outlining our key strategic goals and enablers to drive forwards our work advancing children's rights and equality for girls.

We are halfway through this strategic period and can report good progress across all our goals and enablers.

On the next few pages, we look back and spotlight some of most significant achievements over the last year. We also look forward to what we still aspire to achieve.



Programme with impact

Our programmatic work is rooted in advancing children's rights and equality for girls. It ranges from tackling harmful practices like child marriage, to providing access to safe, clean water. We also recognise young people as agents of change and invite them in to help shape this work.

Over the last year our programmes have included those which seek to:

- improve sustainable livelihoods in Kenya
- establish Dream Clubs that empower young people in Ecuador
- increase cyber safety among young people in Vietnam
- train teachers via distance learning courses in Sierra Leone
- protect girls from harmful practices like female genital mutilation (FGM) in Tanzania
- address child labour in Jordan and Lebanon
- support families fleeing conflict in Ukraine, Nigeria, Somalia, Cameroon, Ethiopia and other fragile settings
- support the mental health and resilience of young people in the UK.

Two programmes which came to an end this year were the Girls Education Challenge programmes in Ghana and Sierra Leone. Girls who took part in these programmes reported increased confidence in numeracy and literacy, and significantly more awareness of gender equality among peers.

“

I would like to encourage girls and young women that the future is ours.

Joy, 21, Kenya

”



Joy, 21, from Kenya is pursuing a technical vocational training course and wants to be an engineer.



Susan is unable to use her right arm and leg but is now learning to read and write through the SAGE programme in Zimbabwe.



Due to my disability, I was not able to write but ever since I joined this class, a lot has changed. I can now write my name and am learning my numbers. This will help me with my sewing business.

Susan, 19, Zimbabwe



SPOTLIGHT

SUPPORTING ADOLESCENT GIRLS' EDUCATION (SAGE) IN ZIMBABWE

SAGE is a programme helping around 13,200 out-of-school girls in Zimbabwe access education and vital life skills.

This programme is funded through the Girls' Education Challenge (GEC), an initiative of the UK Foreign, Commonwealth and Development Office (FCDO).

Now in its fourth year of implementation, SAGE continues to help girls with literacy, numeracy and English skills. These skills then help girls back into education, further skills training, or employment. Some even set up their own businesses.

88%

of girls feel their confidence has improved since joining SAGE

One highlight from the last year includes launching online SAGE learning materials for others to use, ensuring maximum impact from the programme. Another includes building strong evidence around the programme's impact to influence wider stakeholders and create further change for girls.

SAGE has previously been recognised with an A+ rating from the FCDO. It has received special praise for its flexible model during Covid-19, with adaptations based on sound data and evidence.

Humanitarian crises

This year Plan International UK has successfully funded work across several humanitarian crises around the world. This includes responding to the growing hunger crisis in the Horn of Africa, the Central Sahel and Haiti, and conflict in Ukraine – the latter of which we will contribute more than £12m to over three years, in part due to our membership of the Disasters Emergency Committee (DEC).

SPOTLIGHT

UKRAINE CRISIS: CHILDREN'S APPEAL

In Spring 2022 the outbreak of conflict in Ukraine triggered the fastest growing refugee crisis in Europe since World War II. Millions of children and their families were forced to flee, leaving behind their homes, livelihoods, education and loved ones.

Plan International UK launched the Ukraine Crisis: Children's Appeal and your support allowed us to quickly mobilise our experts to set up much-needed child protection, education and cash and voucher assistance programmes across Romania, Moldova and Poland.

“

I cried because those we don't know are helping us.

Viktoriia, Ukrainian refugee

”



Viktoriia fled Ukraine with her children and received cash vouchers from Plan International and the DEC while at a shelter in Romania.

SPOTLIGHT

EDUCATION CANNOT WAIT – NIGERIA

A decade of armed conflict in north-eastern Nigeria, and now the impacts of a worsening hunger crisis, have displaced millions of people and disrupted the education of children and young people. Schools, teachers and students have also been deliberately targeted through the conflict, eroding an already fragile education system.

Our Education Cannot Wait programme in Nigeria is helping children continue to access education, especially girls. We're making sure learning environments are safe and inclusive, through gender-segregated toilets, safety plans, and building awareness around protection issues with children and their families.

We've also been raising awareness among communities on the importance of girls' education, and training staff in inclusive practices so they can help tackle unequal power relations between boys and girls in classrooms.

811 million

people are struggling to find and afford the food they need to survive*

*Source: Food and Agricultural Organisation of the United Nations

Going forwards, this programme will be especially important as a hunger crisis grows. When quality, affordable food is in short supply, children's education is at risk as families contemplate moving or taking their children out of school to help find food and work instead – a burden which often disproportionately falls to girls.

Education programmes like this can help instil the importance of education and prevent those decisions being made. Crucially, keeping girls in school protects them from other harms like forced marriage and sexual and gender-based violence.

We are supporting similar Education Cannot Wait programmes in South Sudan, Cameroon and Mali.

LOOKING FORWARD

We will continue to ensure our programmes tackle the root causes of gender inequality, including focusing on safety and inclusivity. We will also continue to concentrate on building our vital response to humanitarian emergencies, including response to the ever-growing impact of climate change on communities, resilience building work, and continuing to enhance our nexus programming approach.



Dinah, a member of our Youth Advisory Panel, speaks at a parliamentary event about tackling public sexual harassment.

Voice for change

Last year remained challenging due to the high level of political turbulence in the UK, but despite this, we did see some positive steps in areas of our influencing that matter for children and young people globally, especially girls.

Having continued to highlight the impact of previous aid cuts on girls and women, we welcomed a Government commitment to restoring overseas aid funding for women and girls. In addition, a new UK Government Strategy for International Development prioritised women and girls, and humanitarian response.

We established a new area of influencing work in response to the global hunger crisis and, working closely with a group of peer organisations, we have called on the UK Government to take urgent action to save lives. At the time of writing this has led to over £150 million being announced for East Africa, though much greater levels of UK and international funding will be needed to save lives and meet the needs of children and young people affected by the crisis.

We're also proud to have had funding renewed for our role as the UK partner in Countdown 2030 Europe – a consortium that brings together 15 leading non-governmental organisations in 12 European countries, advocating on the issue of sexual and reproductive health and rights.

SPOTLIGHT

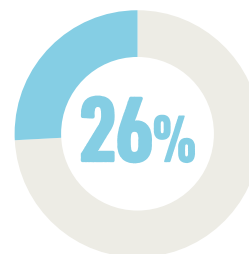
CRIME NOT COMPLIMENT

Our Crime Not Compliment campaign has continued to gather pace over the last 12 months. Run in partnership with youth-led campaign Our Streets Now, the campaign is calling for all forms of public sexual harassment (PSH) to be made a criminal offence.

Within all elements and activities of the campaign, we strive to be youth-led and inclusive. Over the past year, activities and successes have included:

- launch of our report *What works for ending public sexual harassment*, grounding the campaign in evidence
- an awareness-raising campaign moment featuring our Youth Advisory Panel across digital channels, media and billboards to increase the pressure on MPs to support making PSH a crime
- supporting young people to meet with their MPs on the issue of PSH through *Take the mic* workshops
- an MP agreeing to work with us on a Private Members' Bill, taking us one step closer to legislation. The MP picked up the issue after meeting a young constituent who took part in *Take the mic*
- an in-person parliamentary event which brought together 30 MPs and 20 young people to talk about what is needed to tackle PSH
- an Outdoor Media Award for our campaign adverts with Clear Channel.

ONLY



OF WOMEN

think male MPs take public sexual harassment seriously*

LOOKING FORWARD

We will continue to build relationships across the UK Government and push for girls' rights around the world, including maintaining momentum on our campaign for public sexual harassment to be made a crime here in the UK and for urgent action for girls affected by the hunger crisis. We will continue to platform and raise young people's voices, especially girls', including at the UN General Assembly.

*Source: Opinium Survey of 2000 UK adults age 18+

Youth centred

One of the highlights from the last year was the launch of a global youth panel: **Youth For Education in Emergencies**. The panel brings together 16 young leaders from across eight countries to advocate for more funding and action around education in emergencies. It was set up in partnership with **Education Cannot Wait** and supported by players of **People's Postcode Lottery**.

Since its launch, the panel has been busy developing and implementing advocacy strategies. Activities so far have included a panellist meeting with Helen Grant, the Prime Minister's Special Envoy on Girls' Education, and attending the Transforming Education Pre-Summit in Paris.

LOOKING FORWARD

We will continue building on our commitment to be a more youth-centred organisation, including raising youth voices and working in partnership with young people to create change.

“

Children are the future of tomorrow. And if their future is not protected today, then we wouldn't have people in the future to do many things.

Sarah, 23, UK

”



Sarah is a member of the Youth For Education in Emergencies global panel.

Maximise income

Income from child sponsorship grew for the second year running due to the great generosity of existing child sponsors and more than 4,500 new sponsors joining us. As of 30 June 2022, we had over 66,000 sponsors sponsoring over 71,000 children.

We also saw an increase in income on the previous year driven principally by one-off donations thanks to players of People's Postcode Lottery and from a family charitable foundation, as well as income from new corporate partners such as the Standard Chartered Foundation.

In terms of institutional funding, the funding context has significantly shifted post Brexit, with varied implications, and we have sought to respond to this by focusing on diversifying our income sources.



Plan International / Tanzim Ahmed

Shabnoor is an advocate against child marriage in Bangladesh.

Some successes included securing two large contracts with the World Bank for programmes in Mozambique and Nigeria, the former focused on girls' education and the latter on nutrition. Sadly we have seen and expect to see humanitarian funding increase as the number and extent of crisis increase and Plan International increases its capacity in this area. Opportunities include multi-year funding with donors such as Education Cannot Wait and UN Agencies.

LOOKING FORWARD

We will look to test new fundraising products and offerings, as well as strengthening existing activities such as our Step Up for Girls step challenge. Given the prevalence of large-scale humanitarian emergencies, we will also be looking at how we can maximise income for our work for children and families affected so that we can respond as rapidly and comprehensively as possible.

As the global economic decline continues to impact on children and girls' rights, we will continue our work diversifying our income streams, including increasing external networking and donor engagement. Monitoring the Foreign, Commonwealth and Development Office pipeline and prepositioning initiatives also remains a priority.

“

I want to create a beautiful society, free from child marriage with the cooperation of all.

Shabnoor, Bangladesh

”

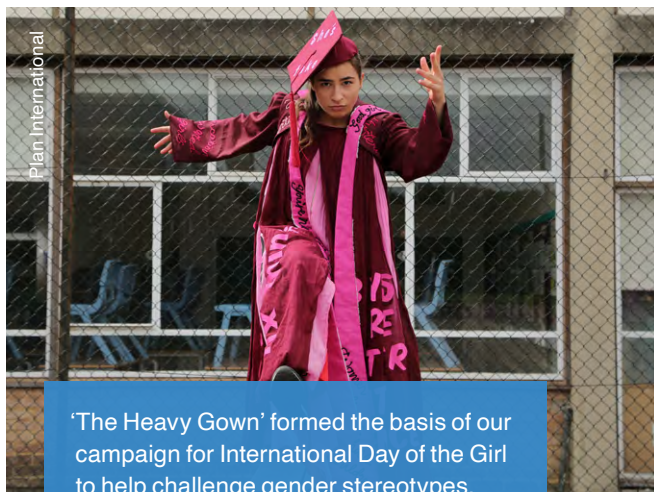
Thriving culture

We have continued to build on our work to embed our Values and our Feminist Leadership Principles to enable our people and organisation to thrive.

This has included launching and socialising a new Respect at Work policy, a new performance appraisal process and launching our Diversity and Inclusion Action Plan and a separate Anti-Racism Action Plan.

We successfully transitioned to hybrid working in the Autumn of 2021, including remodelling our office spaces and adapting our IT services to support this new way of working.

We have continued to give high priority to supporting staff wellbeing including through the introduction of Wellbeing Allies.



'The Heavy Gown' formed the basis of our campaign for International Day of the Girl to help challenge gender stereotypes.

LOOKING FORWARD

We are responding to feedback from our most recent staff survey, including continuing work to streamline and simplify internal processes.

Inspiring brand

We launched a refresh of our brand strategy, to reflect the updated organisational strategy and create a clearer and more single-minded brand identity. This included a small update to our logo as well as our brand guidelines and new tone of voice principles.

Using this refreshed look and feel, we unveiled a powerful awareness campaign for International Day of the Girl on 11 October challenging some of the damaging gender stereotypes that continue to hold girls back. Our campaign film reached more than 9 million people. The day was also marked with several Girls' Takeovers – young women taking up senior roles in corporate environments for the day.

Plan International UK also appeared in Savanta's top 100 'most loved charities' for the first time.

LOOKING FORWARD

We will create another exciting brand campaign for the next International Day of the Girl, and utilise new audience research in our communications and fundraising planning. We will also continue to more deeply embed our anti-racism communications principles.

Think digital

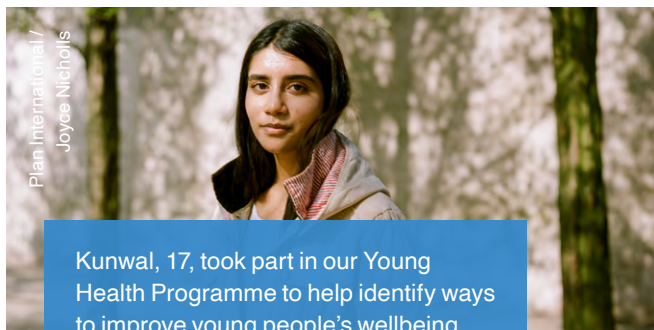
Effective use of technology across our organisation is central to engaging new audiences, increasing our productivity, making better-informed decisions and enabling us to grasp new opportunities.

We have set out a new approach to the way we use and deploy technology across all areas of our organisation which includes driving greater business ownership, modernising our infrastructure and adopting more agile and incremental solution deployment methodologies. We also continued to implement major enhancements to our core systems and completed the integration of our marketing databases to enable consistent and appropriate communications with all our supporters.



I think the current challenge affecting people's mental health is social media.

Kunwal, 17, Manchester



Plan International/
Joyce Nicholas

Kunwal, 17, took part in our Young Health Programme to help identify ways to improve young people's wellbeing.

LOOKING FORWARD

We will continue to develop our new approaches and move towards delivery of a website upgrade. We will also develop a new awards management system to streamline the way we develop funding proposals and oversee our portfolio of funding awards.

One global Plan

We have continued to develop stronger relationships and harmonise ways of working with colleagues throughout the Plan International family. A new global strategy was approved and we are now working actively to incorporate this into our priorities for the UK.

We have made major contributions to globally-led initiatives such as the Ukraine response and global financial sustainability programmes. We have also led on a key piece of work to review our global approach to partnerships and Rose Caldwell, our Chief Executive, took up the chair of the National Directors Team, which brings together the CEOs from all Plan International members.

LOOKING FORWARD

We will review our value proposition to look at how we can best contribute globally, and start work on a new UK strategy in light of the new global strategy.

OUR SUPPORTERS



Vanessa completed the London Marathon to raise funds for Plan International UK, supported by her guide runner.

At the heart of our plan to create a better world for children is the generosity and commitment of our supporters. We're immensely proud of our network of Plan International UK supporters, from individuals to global corporate partners.

We thank you all for promoting gender equality, believing in a better future, and for your continued support.

HIGHLIGHTS

- Supporters generously **donated £820k** towards our Ukraine crisis appeals and celebrities like actor Joanne Froggatt and the rock band Alt-J helped raise its profile.
- **200 individuals and groups** fundraised by running the London Marathon, skydiving, cycling, baking and clocking steps through Step Up for Girls.
- **Over 1,000 people** bought seasonal cards from our shop in December 2021.
- To celebrate **International Day of the Girl** partners AstraZeneca, Credit Suisse, McLaren and DAZN welcomed girls into their organisations to take over senior positions for the day.
- A **family charitable foundation** fully funded a new environmental project in the Dominican Republic, providing green skills and job opportunities to young women so that they can contribute to a low-carbon economy.
- **Credit Suisse** helped us reach over 140,000 girls across the world with financial education by funding our Financial Education for Girls programme.



Samukeliso took part in Step Up For Girls to help raise money to protect girls' rights.

- Players of **People's Postcode Lottery** continued to support our campaigns, programmes and appeals.
- Our partnership with **AstraZeneca** meant the Young Health Programme reached 420,000 young people around the world with vital health information – exceeding our targets by over 100,000.
- With support from the **Standard Chartered Foundation**, we began the Futuremakers programme in Vietnam, Nepal, Thailand, Indonesia, China and Zimbabwe.

Our child sponsors wrote over



40,000

letters to sponsored children across the world

FINANCIAL REVIEW



Moreen, 19, was excited to return to school after nearly two years of lockdown in Uganda due to Covid-19: "My dream is to become a lawyer."

FINANCIAL REVIEW

INCOME

Total income in the year that ended 30 June 2022 was £72.6m, a £2.8m increase from the prior year. An £8.9m decline in income from charitable activities, following successful conclusion of our FCDO funded Girls Education Challenge programme, was offset by a £11.7m increase in donations and trading income including an exceptionally large donation from Plan Ltd which increased by £6m year on year.

Donations are up from £24.8m to £37.5m. Income from People's Postcode Lottery (PPL) was up £2.7m to £4.0m and following a change in their operating model is now recognised as a donation; prior year income of £1.3m was recorded as trading income. The donation received under deed of covenant from Plan Ltd, a trading subsidiary of Plan International Inc, increased from £0.8m to £6.8m in the year but is expected to return to historical norms in future years. Income from the Disaster's Emergency Committee (DEC) was up by £2.0m to £3.0m. We were part of the DEC's Ukraine Humanitarian Appeal launched in March 2022 and received £2.0m towards our response to this crisis, with additional funding also secured for future years.

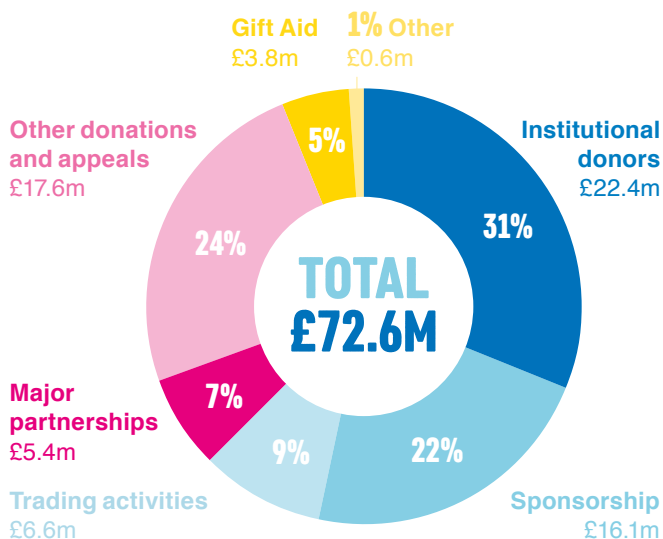
Individual giving income was broadly stable in the year and sponsorship income, which accounts for almost half of our unrestricted donations, grew from £15.8m to £16.1m. As at 30 June 2022 we had 66,700 sponsors sponsoring 71,000 children.

Income from institutional donors declined by £8.7m, from £31.1m to £22.4m, following growth of £5.9m in the previous year. The year-on-year decline was largely expected and was driven by a £11.0m decrease in funding received from the FCDO as major programmes came to their conclusion. We have continued to develop relationships with other institutional donors and have been successful in securing new funding from the World Bank and the UN.

Income from our major partners (corporates, trusts and foundations) at £5.4m is broadly stable year-on-year. We continue to develop our Young Health Programme with AstraZeneca across multiple countries including in the UK and have secured a new partnership with the Standard Chartered Foundation.

The reported decline in trading income is attributable to PPL income now being recognised as a donation. We have seen an increase of £0.3m in programmatic trading income received through our subsidiary, Social Development Direct (SDD). This is despite cuts to UK government aid budgets which are SDD's main source of funding. The flagship FCDO-funded Resource & Support Hub (RSH) safeguarding programme has been expanded significantly. The DEC-funded extension of the model to serve the Ukraine response provides both recognition of its success and proof of concept for replication in other regions.

WHERE OUR INCOME CAME FROM IN 2021/2022 EXPENDITURE

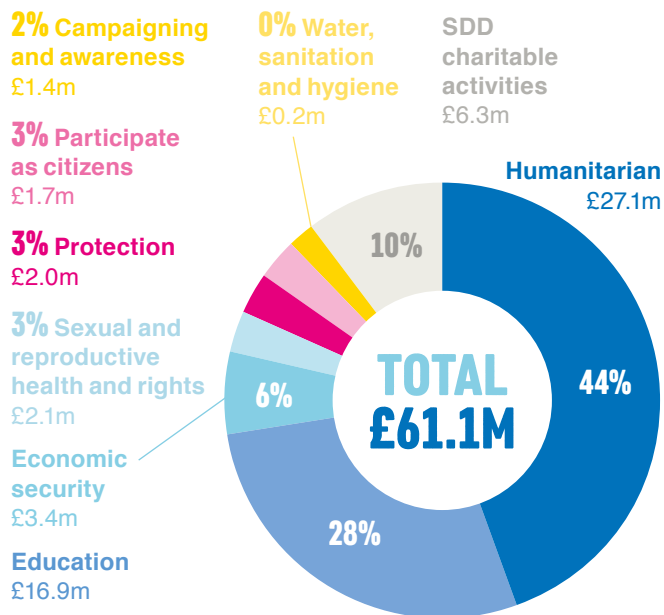


Expenditure in the year ended 30 June 2022 was £70.6m, a decrease of £3.7m against the prior year due to a reduction in restricted income and associated spend on charitable activities, and one-off spend down of restricted funds last year.

£61.1m, or 86.5%, of our expenditure was spent on charitable activities. This includes an allocation of support costs, in line with charity accounting rules.

Of our spend on charitable activities, 43% was on our long-term development work, including in our sponsorship communities, 44% on emergency and disaster response work, 2% on campaigning and awareness, and 10% through our social enterprise investment in SDDirect (SDD).

BREAKDOWN OF CHARITABLE ACTIVITIES IN 2021/2022



The total of £61.1m given above matches the total charitable activities expenditure on the Consolidated Statement of Financial Activities (p49).

RESERVES AND FUNDS

The charity holds three categories of reserves:

- **Unrestricted Reserves** comprising of:
 - **General Reserves** also known as Free Reserves
 - **Designated Reserves**
- **Restricted Reserves**

General Reserves

General Reserves, also known as Free Reserves, are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. Each year, the trustees review the reserves range, i.e. the level of general funds that should be held in reserves, rather than spent on our charity's activities.

The reserves policy was reviewed by Trustees in February 2022, and a risk-based approach to reserves was adopted. Reserves are held to cover specified risks and to be used where the identified risks materialise, including reserves set aside to:

- provide pre-financing for projects where donor funding is wholly or partly in arrears
- cover short-term expenditure commitments if income targets are not met
- meet matched funding obligations if sufficient funding is not secured
- meet commitments to programme participants and donors in the event of delivery issues with programmes in the UK.

Plan International UK reserves do not cover the delivery risk of international programmes as this risk is substantially held by Plan International Inc and covered by their reserves policy.

Based upon these risks, the target reserves range for the year ended 30 June 2022 was £7.5m–£8.7m. General Reserves were £11.7m at 30 June 2022, £3.0m higher than target. Reserves will be drawn down over the coming three years to meet matched funding obligations to country offices, respond to humanitarian crises and to invest in core systems and digital platforms.

Designated Reserves

We have two designated funds:

The Fixed Asset Fund (including tangible and intangible fixed assets)

Our Fixed Asset Fund represents long-term assets such as leasehold property improvements and the Goodwill from the SDDirect acquisition. The fund value has decreased by £0.2m to £1.4m during the year due to the amortisation of Goodwill and the depreciation of fixed assets.

The SDDirect (SDD) fund

The SDDirect was a new designated fund in 2020 following the acquisition of SDDirect and represents the net current asset value of the trading subsidiary.

Together, General Reserves and Designated Reserves form our Unrestricted Reserves.

Restricted Reserves

Restricted Reserves of £5.1m (2020: £4.5m) represent donations and grants that will be spent in the following years on our programme work, most of which is delivered through Plan International Inc.



“I am part of a Plan International entrepreneurship project which supports women with their businesses,” says 19-year-old Francisca from Guatemala who is pregnant with her first child amidst a hunger crisis.

MANAGING RISK

Plan International UK operates in highly unpredictable environments where inherent risks are high. We do not seek to eliminate all risk but rather to set out a management system and governance oversight whereby significant risks can be identified, assessed, mitigated, monitored and reported across the organisation.

The Board of Trustees has ultimate responsibility for risk management within Plan International UK, including risks related to use of funds in Plan International countries in receipt of UK funds. The trustees are satisfied that appropriate internal control systems are in place.

The following framework provides the trustees with assurance that systems are in place to manage risks:

- The Board of Trustees receives regular reports on performance against the board-approved strategy and annual plans and budgets. Trustees also review the work of the Audit Finance and Risk Committee and the Leadership team on the oversight and management of significant risks. It reviews the organisation's risk register once a quarter.

- The Board of Trustees has oversight of our fundraising strategy. It ensures that we are fundraising in a manner which is in line with both our legal obligations and public expectations of charities, and that associated risks are identified and managed appropriately.
- The Audit, Finance and Risk Committee (AFRC) has oversight of organisational risks and the internal controls framework within which we operate. The committee approves the annual risk based internal audit plan and receives regular internal audit reports and progress updates. They also receive an annual update from our Global Assurance Director. The Leadership team reviews key strategic and operational risks, considers new and emerging risks, reviews internal audit reports and assesses progress with implementing mitigating actions.

Our most significant risks and mitigating actions, covering our work in the UK and our work in Plan International countries are set out below:

Potential Risk	Action taken to mitigate
<p>We fail to ensure the safety of those we work for</p>	<p>We have comprehensive Global and UK Safeguarding policies and procedures in place which are regularly updated and enhanced. We conduct regular assessments and audits of our practices and implement improvements as necessary. Background checks are made for all relevant staff and safeguarding training is mandated for all staff. We have dedicated safeguarding staff: an oversight group monitors compliance with our requirements and a dedicated trustee acts as a focal person and key link with the board.</p>
<p>We fail to protect the safety of our people, and the organisation against fraud and corruption</p>	<p>We have robust global staff health, safety and security policies and procedures are in place globally. 24/7 assistance and advice is provided globally by International SOS. Plan's Global Anti-Fraud, Anti-Bribery and Corruption Policy is supported and implemented by Plan International Global Assurance and their dedicated Counter Fraud Unit. Activities include regular training for staff and country office audits at least every three years. Anti-terrorism and money laundering policies and procedures are also in place. All instances of alleged or suspected fraud or corruption are investigated and the AFRC reviews all these actual and suspected instances of fraud or corruption.</p>
<p>We fail to meet donor expectations</p>	<p>Our programme effectiveness and compliance unit works closely with country offices to support and monitor compliance donor standards. Global Assurance reviews key Global Standards and external scrutiny is provided through donor audits.</p>
<p>We suffer a serious information or cyber security breach</p>	<p>Effective policies and procedures are in place and regularly reviewed. We have a range of cyber-security measures in place which are tested through penetration, phishing tests and externally commissioned cyber-security audits: a comprehensive external review was conducted in the year. Training is mandated for all staff. Information and cyber security is overseen by senior management and the AFRC. Disaster recovery and crisis management measures and protocols are in place.</p>
<p>Our impact for children and young people, especially girls and young women, is reduced</p>	<p>Plan International UK works closely with Plan International Global Hub and our programming offices to ensure programme quality standards are met, using a range of established tools. A new global monitoring and evaluation system has been implemented. A revised global strategy provides for focus on areas where there is the potential for highest impact.</p>

OUR PEOPLE

DIVERSITY AND INCLUSION

We recognise that positively valuing diversity and inclusion makes organisations better and helps us to learn, innovate and deliver on our mission and purpose. We are committed to ensuring that we are creating an inclusive work environment, free from discrimination, bullying, harassment and disrespectful behaviour, where everyone has the opportunity to thrive and be their best at work. Our vision is for an organisation where all individuals in all their diversity, including their racial and ethnic identity, feel safe, respected, included and valued. Over the last year we have been focusing on implementing actions from our Diversity and Inclusion Action Plan and Anti-Racism Action Plan. This has included collecting data and reporting on the profile of our workforce, changing the way that we recruit Trustees, embedding inclusive practices within our Recruitment and Selection processes and providing training on Power, Privilege and Bias to our staff. In terms of our Anti-Racism Action Plan a major piece of work has been introducing Communications Principles for storytelling that can inform our communication outputs in a non-judgemental, practical and action-focused way. We have also worked with Social Development Direct to enhance joint learning on equitable partnerships to explore how we can change the way we engage with Country Offices, other National Organisations and with other Civil Society actors and shift power from northern based organisations.

We recognise we are in the early stages of our diversity and inclusion journey and that if we are to achieve sustainable long-term culture change it is an area that will need ongoing focus.

REMUNERATION POLICY

Our pay policy is based on the principle of fairness and equal pay for work of equal value. Our aim is to reward employees fairly and enable Plan International UK to recruit and retain staff in order to achieve our objectives, in keeping with our status as a charity.

Pay rates are determined based on spot salaries that are aligned to the median market rate for the role using benchmarking data and taking into account factors such as organisational size, job role, sector, grade and location.

Pay is reviewed annually with a full review of salaries against market rates carried out at least every three years and a flat rate increase applied in interim years. From 1 January 2022 a pay increase of 2% for all staff was implemented.

Plan International UK is a London Living Wage employer and ensures that everyone, including interns and apprentices, are paid at this level or above. This also applies to contractors, for example cleaners and security staff.

STAFF AND VOLUNTEERS

The number of staff employed by Plan International UK changed from 184 full time and 37 part time at the start of the financial year to 188 full time and 30 part time employees at the end.

The ratio of the gross salary of the lowest paid staff member (excluding interns and apprentices) to that of the highest paid is 1:5.4.

The ratio of the gross median salary (excluding interns and apprentices) to that of the highest paid is 1:3.0.

We are also very fortunate to benefit from the support of 14 volunteers, who assisted us throughout the year. The dedication of our volunteers has helped us to support our sponsorship programme and fundraising activities. The Board of Trustees of Plan International UK would like to thank all staff and volunteers for their commitment to Plan International and their efforts over the year.

PAY GAP REPORTING

Gender Pay Gap

As at 5 April 2022 Plan International UK's median gender pay gap was 3.9% (compared to 5% in April 2021) and the mean gender pay gap was 7.4% (compared to 6.2% in 2021).

The decrease in our median gender pay gap in 2022 is accounted for by the slight change in the distribution of women and men across our pay grades. The increase to the mean gender pay gap figure in 2022 is accounted for by the decrease in male employees in the lowest paid quartile.

Our median gender pay gap remains significantly below current national levels; 11.5% lower than the national average, as reported by the Office of National Statistics, of 15.4%.

Ethnicity Pay Gap

As at 5 April 2022 Plan International UK's median ethnicity pay gap was -0.3% and the mean pay gap was 4.4%. This is the first year we have carried out ethnicity pay gap reporting. Comparing against the latest available data from the Office of National Statistics (2019), our median ethnicity pay gap is below current national levels; 2.6% lower than the national average of 2.3%.

Plan International UK is fully committed to improving inclusion in our workplace, and the actions that we are taking as part of our Diversity and Inclusion Framework and Action Plan will help us to do this.



Farhana, 25, is a peacebuilder from the Philippines and is taking part in a three-year project with Plan International to strengthen her skills in armed conflict resolution.

OUR ORGANISATION

FUNDRAISING STATEMENT

Plan International UK aims to build strong, respectful and transparent relationships with our financial supporters. It is only through the generosity of individuals, companies and other organisations that our work is possible.

We know that for our supporters, their charitable giving is an important and positive part of their lives. We will always strive to achieve the highest standards in our fundraising and communication with supporters.

The following principles guide our fundraising:

- We aim to inspire people to give or raise money for Plan International UK
- We thank our supporters appropriately and demonstrate the difference their money makes
- We keep supporters' data secure and do not sell or share it for marketing purposes
- We are proudly registered with the Fundraising Regulator, demonstrating our commitment to the Code of Fundraising Practice and the Fundraising Promise
- We ensure that all of our fundraising is compliant with the Code of Fundraising Practice, and we monitor this regularly through our Fundraising Compliance Working Group: there are currently no areas of non-compliance
- We manage agencies and professional fundraising organisations working for us closely and demand high standards of them to ensure supporters and the wider public do not feel

pressured to give and are treated with respect at all times, with a particular focus on the protection of vulnerable people

- We undertake a series of checks to ensure fundraising partners and agencies are financially viable and meet our ethical criteria, prior to working with them
- We make sure our fundraising partners and agencies are monitored appropriately and undertake face-to-face visits, mystery shopping and call listening
- We listen to supporters and act on their communication requests
- We endeavour to build long-term relationships with our supporters, enabling them to support the charity in all the different ways they choose
- We genuinely appreciate feedback from supporters and the public and have procedures in place to review our fundraising activities in light of feedback and complaints we may receive.

In the year from 1 July 2021 to 30 June 2022 there were a total of 66 complaints relating to our fundraising activity. 59% of these complaints related to direct mail, 5% to telephone fundraising, 6% to television fundraising and 21% to email fundraising.

The number of complaints received in this period is similar to the previous year (FY21: 57). This reflects our ongoing efforts to adapt our fundraising efforts, listen to feedback, learn and improve. We are committed to continuous improvement and act on all complaints and feedback we receive.

HOW WE ARE GOVERNED AND MANAGED

Plan International UK is a charitable company limited by guarantee, incorporated under the name Plan International (UK). The members of Plan International UK are our trustees, whose liability is limited to £10 each. None of them has any personal financial interest in Plan International UK's contracts or its funds.

Plan International UK is governed by our Board of Trustees. The Board meets regularly and is responsible for setting Plan International UK's strategic direction, as well as for our overall governance, including signing the Trustees' Annual Report. The Board also oversees Plan International UK's management, with day-to-day responsibility delegated to the Chief Executive and Leadership Team.

New trustees are appointed by the Board ensuring that, collectively, the Board has the skills and experience needed to enable it to operate effectively. Appointments are made according to the identified criteria and the recruitment process is overseen by the Nominations and Governance Committee. All new trustees attend a comprehensive induction with ongoing training throughout the year.

The charity has adopted the Charity Code of Governance and assessed ourselves against it, using it as a guide to enhance our governance. Plan International UK has an Audit, Finance and Risk Committee (AFRC) made up of three trustees and one independent member. The AFRC receives regular updates on Plan International

UK's financial position, monitors the performance of our internal and external auditors, and reviews internal financial control, the audit process, risk management processes and the annual budget and the Trustees' Annual Report.

In the financial year to 30 June 2022, the AFRC oversaw the implementation of the internal audit plan carried out by Crowe UK LLP and Digital XRaid, a specialist cyber-security organisation. Three internal audits were carried out in the year, covering SDDirect, sponsorship operations and cyber security. The last was conducted by Digital XRaid. Actions arising from these audits have been logged and addressed by management and reported to and monitored by the AFRC.

Plan International UK's Nominations and Governance Committee is made up of five trustees and it oversees governance matters including the appointment of trustees and youth observers and application of the Charity Code of Governance. Plan International UK also has a Remuneration Committee made up of two trustees. It reviews Leadership Team salaries, the annual pay review proposal and any significant changes to the pay policy and makes recommendations to the Trustee Board for approval.

SETTING OURSELVES UP FOR SUCCESS

Section 172 of the Companies Act requires trustees to act in a way they consider, in good faith, would be most likely to promote the success of the charity to achieve its charitable purposes. In doing so the Board of Trustees delegates day-to-day management and decision-making to the Chief

Executive and Leadership Team, who are required to act in furtherance of the charity's strategy and to ensure that the charity's activities are carried out in compliance with agreed plans and policies. The trustees receive updates on the charity's performance and plans at each Board meeting, and its committees review performance and plans with regard to the particular remit of the committee. In carrying out their duties the trustees have regard, amongst other matters, to:

The likely consequences of any decision in the long term

Our strategic goals were developed as part of a long-term strategy to advance children's rights and equality for girls. When trustees make decisions, maximising impact for children and young people is the central consideration and considering the long-term consequences of a decision is part of this. External circumstances sometimes change and if necessary, we adapt our plans to respond to changing needs.

Employee engagement

Engagement with our employees, ensuring that those who work at Plan International UK have the opportunity to contribute to how we work and shape their experience of working with us is key to our success.

Over the last year we have continued to develop our internal communications and adapt these as we have transitioned to hybrid working. We continue to use our Staff Networks (Staff Council, Equality Collective, Wellbeing, Gender Champions) as key forums to engage with our staff on issues that matter to them.

A key mechanism for getting feedback from staff on their experience of working with is our annual staff engagement survey. This is supplemented by pulse surveys on specific issues as required to ensure that we are taking into account the views of our people when making decisions.

The need to foster the company's business relationships with suppliers, customers and others

Our relationships with our stakeholders are key to our effectiveness. We aim to put the people we work with and for at the heart of our work, providing best-practice programmes and services. To achieve this, we work closely with a wide range of international and local partners. We ensure all donor requirements are met, including those of the UK Government, the European Union, and a range of United Nations agencies and corporate partners.

Plan International UK is part of the global Plan family of organisations, and we work together closely to maximise impact.

Our values are embedded into our procurement policies and procedures and form a key part of our selection of our partners and suppliers.

We build strong relationships with our supporters and appreciate any feedback from them that we can use to improve how we work. More information on this can be found in our Fundraising Statement.

The impact of the company's operations on the community and the environment

Plan International has zero tolerance against all forms of abuse and exploitation against children, youth and adults and adheres to Plan International's Safeguarding Children and Young People Policy to ensure that no one is subjected to any form of harm as a result of their involvement with the organisation and its programmes. There is a safeguarding lead on the trustee board.

We recognise our responsibility to care for the environment and aim to minimise our environmental impact. Our Environmental Sustainability Policy provides guidance to reduce the environmental impact of our UK operations and improve our sustainability. An environmental sustainability report is completed annually and reviewed by trustees. Our annual energy use and greenhouse gas emissions are included in this report. Our international and UK programmes are expected to meet minimum environmental standards to ensure environmental risks are known and addressed and potential environmental impact mitigated, identified using the Plan International Environmental Assessment.

The desirability of the company maintaining a reputation for high standards of business conduct

Our reputation and public and donor trust in Plan International UK are essential for us to deliver our purpose of advancing children's rights and equality for girls. Our organisational values are a vital tool in the recruitment and training of staff, and they form a component of our staff appraisal processes to ensure that we maintain high standards. Our

procurement and ethical policies and procedures ensure that our values are a key consideration in our selection of partners and suppliers.

HOW PLAN INTERNATIONAL UK OPERATES WITHIN THE PLAN INTERNATIONAL GLOBAL FAMILY

Plan International is an international development organisation that works with children, families and communities around the world. We strive for a just world that advances children's rights and equality for girls.

The Plan International global family is organised into separate legal entities which are active in 77 countries around the world.

In the year ended 30 June 2022, this included 22 National Organisations, Plan International Inc (a not-for-profit organisation incorporated in the USA), and their subsidiaries. Both the National Organisations and Plan International Inc have subsidiaries, usually because they are required under tax law which, in the case of Plan International UK, is to carry out non-charity trading.

Programme delivery is primarily carried out through Country Offices by Plan International Inc. Plan International UK and the other National Organisations work with Country Offices to co-create, design and seek funding for programmes and provide grant management support.

The National Organisations also represent Plan International's work in their countries through raising funds from individual giving, through

campaigning, and through managing the relationship between child sponsors and their sponsored children.

The 22 National Organisations are the members of Plan International Inc. The Members' Assembly, which takes place twice every year and to which each National Organisation sends delegates, is Plan International's highest decision-making body and sets high-level strategy and direction for the global organisation. The Members' Assembly also elects the Board of Directors of Plan International Inc, which is accountable to the Members' Assembly for all its decisions. The Board of Directors of Plan International Inc monitors the compliance of National Organisations and Plan International Inc with global standards, as set by the Members' Assembly.

Plan International UK's financial results are included in the worldwide combined financial statements prepared by Plan International Inc. Although these are not statutory statements, and are not authorised by the Board of Plan International UK, they are prepared in accordance with International Financial Reporting Standards and can be downloaded at plan-international.org.

Public benefit

Our Trustees' Annual Report clearly sets out in detail our charitable activities, which we have carried out in line with our charitable objects. These objects are:

- to prevent and/or relieve poverty
- to advance education
- to advance health.

In each case for the public benefit particularly by, but not limited to, providing social and development services to advance those objectives and/or financial and material assistance for the benefit of children, their families and communities in charitable need.

As such, the trustees are confident that Plan International UK has complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

GRANT-MAKING POLICY

Through its country offices, Plan International carries out programmes which create a better future for millions of children around the world. Most of our programmes take place in the countries and communities where Plan International sponsored children live. Plan International UK's funds are granted to Plan International Inc to be sent on to Plan International country offices and local partners in accordance with grant agreement documents between Plan International UK and Plan International Inc.

Occasionally, where it is the best way to reach the communities we work with, we make grants to other charities. These charities are selected based on their experience, governance and ability to contribute positively to our work with children around the world. Performance is monitored closely to ensure grants are spent appropriately, in line with our charitable objectives.

FINANCIAL RISK MANAGEMENT

Goods and services purchased are subject to contracts with suppliers based on market prices. Plan International UK has no exposure to investment price risk as it holds no listed or other equity investments, with the investments in subsidiaries referred to below.

Most of Plan International UK's direct costs are denominated in sterling and therefore we do not face significant currency risks. The purchasing power of funds transferred to Plan International Inc is affected by the strength of the donor currency against the local currencies in the countries in which those funds are spent. This risk is managed by Plan International Inc. Plan International UK does not enter into forward foreign exchange contracts. The majority of amounts receivable at year-end relate to institutional donors and the associated credit risk is therefore considered to be low. Plan International UK keeps the credit rating of its banks under review and has no external borrowings. Our reserves policy, combined with our remitting funds to Plan International Inc only after receipt, results in a low exposure to liquidity risk.

GOING CONCERN

In order to make the going concern assessment, income and expenditure projections have been extended to the end of 30 June 2025 instead of the normal 12 months from the signing of the annual report. A baseline projection has been prepared based upon the FY23 budget, which was approved in April 2022 by the Board of Trustees.

Alternative scenarios have also been modelled which consider the impact of plausible declines in income. In all cases we are confident that actions could be taken to ensure our continued financial viability. Reserve levels, as detailed on p 26, provide for adequate financial resiliency in the event of shocks.

The cash position of Plan International UK is strong and in case of financial shocks there would be sufficient cash to sustain the organisation whilst mitigating actions were taken.

Many of our programme activities are funded by restricted income which is secured from donors based on agreed project deliverables. In the scenario that restricted income were to fall, project deliverables would be scaled back in line with the lower income and as such this would not represent a risk to Plan International UK as a going concern.

Our planning process, including financial projections and reserves policy, has taken into consideration the current economic and political climate and its potential impact on future income. We believe that there are no material uncertainties that call into doubt our ability to continue in operation and meet our liabilities as they fall due.

Accordingly, these financial statements have been prepared on a going concern basis.

THE ENVIRONMENT

In accordance with the Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 and the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013, Plan International UK is reporting our UK annual energy use.*

	July 2021 – June 2022 [July 2020 – June 2021]	Units
Compulsory submission		
Energy consumption	335,154 kWh [335,355]	kWh
Indirect emissions – purchased electricity	0	tCO ₂ e
(Energy use measured by conversion factors)	(67.88)	tCO ₂ e
Indirect emissions – business travel mileage	0.84 [0.079]	tCO ₂ e
Total	0.84 [0.079]	tCO₂e
Voluntary submission		
Indirect emissions – other business travel	19.38 [1.928]	tCO ₂ e
Water supply	0.0776	tCO ₂ e
Total	19.46 [1.928]	tCO₂e
Total, all emissions	20.3 [2.007]	tCO₂e
Emissions per FTE	0.081 [0.0093]	tCO₂e/FTE

***Methodology** Data provided relates to our London office. Energy data has been calculated directly from meter readings with a calculation based on floor space applied to common areas. Energy supplied to Finsgate is 100% renewable and holds Renewable Energy Guarantee of Origin (REGO) certification. Indirect emissions from business travel mileage are calculated from expenses claims, using Government conversion factors. Assumptions have been made on vehicle type and a common conversion factor of 0.29724kg CO₂e/mile for 2022 and 0.30231kg CO₂e/mile 2021 applied.

Voluntary submission methodology

Voluntary submission of indirect emissions from business travel, including air travel and train where applicable, has been obtained through our travel partner Diversity Travel. Data is calculated using BEIS conversion factors, and use actual distances and class and travel type.

All emissions are reported as tCO₂e (tonnes of carbon dioxide equivalent). The intensity ratio used is Full Time Equivalent (FTE) employees, averaged across the reporting period.

The year-on-year increase in business travel emissions reflects the very low level of travel during 2021 due to Covid-19 restrictions. Some programme monitoring and other travel was able to resume in 2022 though remains at low levels compared to pre-pandemic norms.

SAFEGUARDING

Plan International is fully committed to providing a safe and supportive environment for all those that come into contact with our organisation as a programme participant, employee, volunteer or associate. Through our Global Policy on Safeguarding Children and Young People and Preventing Sexual Harassment, Exploitation and Abuse (PSHEA) Policy, we strive to live this commitment, and demonstrate this in our principles, values and practices consistently across all parts of the organisation.

The implementation of our policies is delivered through our holistic framework of tools and procedures, awareness raising, safe recruitment and engagement, training and capacity building, risk management, assigned safeguarding responsibilities for individuals associated with the organisation, clear reporting and responding processes, a set of comprehensive standards and a strong safeguarding culture and leadership.

Every year, all Plan International country offices and national organisations undertake a self-assessment of safeguarding practice against Plan International's Global Safeguarding Standards. Plan International UK's attainment standard for FY22 was 98% and the risk rating was low. The results of this assessment last year (FY21) helped direct our attention to areas for further improvement; this included strengthening our safe recruitment processes, our partner vetting and working with our UK teams to strengthen our safeguarding procedures and processes.

Throughout FY22, we have continued to strengthen safeguarding measures across all our operations and workplace culture. This has included continuing the rolling out of workshops on Exploring Power, Privilege and Bias across the organisation, equipping our staff to reflect on how our identities and position within the organisation can impact our interactions with programme participants and colleagues, and our approach to our work. This year we have also completed the socialisation of a new Respect at Work Policy which sets out standards of behaviour we expect from all colleagues and avenues for reporting and resolving concerns when these arise.

We have also continued to focus and build capacity in safeguarding in both our UK and international programmatic work, including the launch of a safeguarding group for all Plan International UK staff working directly with children and young people in the UK, which encourages multidisciplinary problem solving and a space for raising and resolving safeguarding issues arising from our operational work.

Safeguarding cases in FY22

In FY22, we received 32 reports as follows:

- 18 cases related to our international programmes
- 14 cases related to our work in the UK

This is the same number of reports received in FY21, when we received 32 reports. This reflects our ongoing work to encourage people to report concerns.

International operations

Of the 18 cases related to our international programmes:

- 16 cases were investigated – 2 were found after initial fact-finding not to implicate Plan International, so no investigation was undertaken.
- 9 investigations were upheld and resulted in further action:
 - 5 dismissals
 - 1 formal warning
 - 3 other actions (this includes safeguarding training and performance plans)
- 1 is ongoing

- 6 investigations found that the concerns were not substantiated, so either no further action was taken, or follow up action was taken where required.
- 3 cases were referred to the police, social services or local authorities. These are included in the figures above.

UK operations

Of the 14 cases related to our UK operations:

- 6 cases were welfare concerns about young people we work with, separate to their involvement with Plan International. These were referred either to appropriate third parties or no further action taken.
- 6 cases were upheld, but were low level concerns, so appropriate action has been taken to address them.
- 2 cases not safeguarding breaches and appropriate action has been taken, where required, to address them.

MODERN SLAVERY

As an international development and humanitarian organisation, Plan International UK strives for a just world that advances children's rights and equality for girls. We recognise that modern slavery is both a grave human rights violation and a truly global problem and that some of the countries in which we work face particular challenges in the context of modern slavery. We are committed to making sure that our decisions and activities do not in any way contribute to modern slavery in any of its forms – human trafficking, slavery, servitude and forced and bonded labour. Our annual Slavery and Human

Trafficking Statement is published on our website, and we are registered on the Government's Modern slavery statement register.

FOSTER PARENTS PLAN INTERNATIONAL (UK) LTD

Plan International UK has a subsidiary company (Note 12 of the financial statements), Foster Parents Plan International (UK) Ltd (FPPI UK), to carry out trading activities on behalf of Plan International UK. FPPI UK's results are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2022, the directors of FPPI UK comprised two members of Plan International UK's Leadership Team. Plan International UK owns 100% of the issued share capital (£2) of FPPI UK.

The activities of the trading subsidiary include licensing of the use of Plan International trademarks to third parties, primarily corporate partners of Plan International UK, and carrying out other non-primary purpose trading activities. Following changes in the way the People's Postcode Lottery structure its operations income from them is now received by the parent charity as a donation; as such FPPI no longer conducts or recognises income from societal lotteries. Turnover of the trading subsidiary in 2022 was £90,000 (2021: £1,386,000). The subsidiary's taxable profits are donated under a deed of covenant to Plan International UK. In 2022 this was £73,000 (2020: £1,353,000). The decrease against the prior year is because income from People's Postcode Lottery is no longer managed through FPPI.

The directors of FPPI UK have signed the 2022 directors' report and financial statements and believe it is a going concern. The company has few expenses and projected income in 2022 means that the directors consider that the company should be able to continue to meet its liabilities as they fall due.

DEVELOPMENT WORKS LTD

Plan International UK's wholly owned subsidiary company, Development Works Ltd, was dissolved on 14 June 2022. It did not trade in 2022 or 2021.

SOCIAL DEVELOPMENT DIRECT LIMITED

On 10 March 2020 Plan International UK acquired the consultancy company Social Development Direct Limited (SDDirect). The acquisition was a social investment for the purposes of the Charities (Protection and Social Investment) Act 2016 as it was an investment of Plan International UK's resources with a view to both directly furthering Plan International UK's charitable purposes and achieving a financial return for Plan International UK.

SDDirect is a leading provider of high quality, innovative and expert social development assistance and research services, specialising in gender and inclusion. It works to build inclusive societies in which all women, men, girls and boys are valued and empowered to make choices about their own development. It provides services ranging from technical advice and support; programme management; helpdesks; research; and, monitoring and evaluation.

Results from SDDirect are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2022, the Directors of SDDirect comprised one member of Plan International UK's Leadership Team, one Plan International UK Trustee and two senior managers at SDDirect.

In 2022 SDDirect's turnover was £6,505,000 (2021: £6,184,000) and its taxable profits were £361,000 (2021: £343,000). £368,000 (from 10 March 2020 to 30 June 2020: £175,000) was donated to Plan International UK.

On the basis of performance and forecasts the directors are confident that SDDirect is a going concern.

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

- Professor Sir Ian Diamond – Chair¹
- Gillian Smith – Deputy Chair¹
- Olivia Beecham¹
- Hanah Burgess^{2,3}
- Lady Amanda Ellingworth^{1,4}
- John Kerr^{2,6,7}
- Hope Mbuthi (appointed 27 September 2021)
- Girish Menon (appointed 27 September 2021)¹
- Emily Middleton²
- Meredith Niles^{1,3}
- Salma Nims (appointed 27 September 2021)
- Lara Oyesanya
- Beverley Tew²
- Richard Street (resigned 8 December 2021)

LEADERSHIP TEAM

- Rose Caldwell – Chief Executive^{5,6,7}
- Alan Gosschalk – Director of Fundraising⁵
- John Lockett – Director of Finance and IT (joined 16 August 2021)
- Tsungai Mahumucha – Director of International Programmes
- Caroline Moore – Director of Strategy, Planning and Performance
- Katie Morrison – Director of Communications, Advocacy and UK Programmes

- Cheryl Richardson – Director of People and Culture

COMPANY SECRETARY

Caroline Moore

CHARITY NAME

Plan International (UK)

CHARITY REGISTRATION NUMBER

276035

COMPANY REGISTRATION NUMBER

1364201

REGISTERED OFFICE

Finsgate, 5–7 Cranwood Street, London EC1V 9LH

INDEPENDENT AUDITORS

Haysmacintyre LLP (appointed 24 February 2021)

SOLICITORS

- Bates Wells LLP, London EC4R 1BE
- Bristows LLP, London EC4Y 0DH
- Morgan, Lewis & Bockius UK LLP, London EC4M 8AL
- Pinsent Masons LLP, London EC2A 4ES
- Withers LLP, London EC4M 7AN

¹ Member of the Nominations and Governance Committee. On 28 April 2022, Lady Amanda Ellingworth resigned from the Committee and Girish Menon and Meredith Niles were appointed to it. ² Member of the Audit, Finance and Risk Committee. Eilish Jamieson is the independent member. John Kerr was appointed to the committee on 28 April 2022. ³ Member of the Remuneration Committee. ⁴ Also a Board member of Plan International Inc. ⁵ Director of Plan International UK's trading subsidiary, Foster Parents Plan International UK Ltd, Rose Caldwell appointed 3 August 2020. ⁶ Director of Plan International UK's subsidiary Development Works Ltd. ⁷ Director of Plan International UK's trading subsidiary, Social Development Direct Ltd.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Plan International UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). 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 state of the affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019)
- make judgments and estimates that are reasonable and prudent

- state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

In the case of each director in office at the approval date and in accordance with section 418 of the Companies Act 2006:

- so far as the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and
- the trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees' Annual Report, including the Strategic Report, was approved by the Board of Trustees on 5 October 2022 and signed on its behalf by:



Professor Sir Ian Diamond

Chair, Plan International UK

Date: 5 October 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF PLAN INTERNATIONAL UK

OPINION

We have audited the financial statements of Plan International UK for the year ended 30 June 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 June 2022 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 group's ability to continue as a going concern for a period of at least twelve months from 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 Trustees' Annual Report. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify 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 2006

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

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 43, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to company and charity law in England and Wales and compliance with regulations relating to the safeguarding of beneficiaries. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, as well as compliance with the taxation environment.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate revenue recognition and management bias in areas of accounting estimate.

Audit procedures performed by the engagement team included:

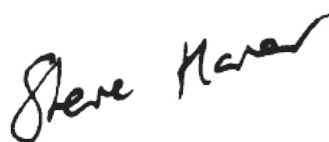
- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual descriptions or for significant values; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Steven Harper (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP,
Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date: 31 October 2022

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(incorporating the income and expenditure accounts) for the year ended 30 June 2022

	Note	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
INCOME FROM:							
Donations	3						
Sponsorship		16,062	-	16,062	15,787	-	15,787
Gift Aid		3,849	(1)	3,848	3,767	33	3,800
Other donations and appeals		12,817	4,781	17,598	2,518	2,646	5,164
		32,728	4,781	37,508	22,072	2,679	24,751
Charitable activities							
Institutional donors	4	-	22,403	22,403	-	31,081	31,081
Major partnerships	5	-	5,442	5,442	-	5,672	5,672
		-	27,845	27,845	-	36,753	36,753
Trading activities	6	6,598	-	6,598	7,586	-	7,586
Other	6	629	-	629	681	-	681
Total income		39,955	32,625	72,581	30,339	39,432	69,771
EXPENDITURE ON:							
Raising funds	7	9,216	1	9,217	9,724	-	9,724
Charitable activities	7	29,056	32,009	61,065	22,652	42,138	64,790
Other		346	-	346	342	-	342
Total expenditure		38,618	32,010	70,627	32,718	42,138	74,856
Net income/(expenditure)		1,337	616	1,954	(2,379)	(2,706)	(5,085)
Funds brought forward	17	12,100	4,514	16,614	14,479	7,220	21,699
Funds carried forward	17	13,437	5,130	18,567	12,100	4,514	16,614

All income and expenditure relates to continuing activities. There are no recognised gains or losses other than those included above and therefore no separate statement of comprehensive income has been prepared. There is no material difference between the net income and movement in funds stated above and their historical cost equivalents.

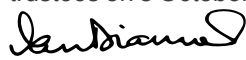
CONSOLIDATED AND CHARITY BALANCE SHEET

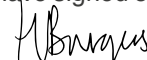
as at 30 June 2022

	Note	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
Fixed assets					
Tangible assets	10	450	636	404	605
Intangible assets	11	906	1,103	287	254
Investments	12	0	(0)	1,706	1,956
Total fixed assets		1,356	1,739	2,397	2,815
Current assets					
Debtors	13	7,641	8,346	6,686	7,203
Cash at bank and in hand ¹		17,467	16,859	16,708	16,174
Total current assets		25,108	25,205	23,394	23,377
Current liabilities					
Creditors: amounts falling due within one year	14	(7,496)	(9,945)	(6,186)	(8,896)
Net current assets		17,612	15,260	17,208	14,481
Total assets less current liabilities		18,968	16,999	19,605	17,296
Provisions for liabilities and charges	15	(400)	(385)	(400)	(385)
Total net assets		18,567	16,614	19,205	16,911
Funds					
General funds	17	11,679	9,687	11,679	9,687
Designated funds	17	1,759	2,413	2,396	2,710
Unrestricted funds	17	13,438	12,100	14,075	12,397
Restricted funds	17/18	5,130	4,514	5,130	4,514
Total funds	17	18,568	16,614	19,205	16,911

¹ Cash at bank and in hand includes short-term deposits of £2,000,000 (2021: £2,000,000)

The total income of the Charity for the year was £72,581,000 (2021: £69,771,000) and the charity's net surplus for the year was £1,953,000 (2021: Deficit £5,085,000). The notes on pages 51–85 form part of the financial statements. Approval and authorisation for issue of the financial statements on pages 47–85 was delegated by the Board of Trustees to the below trustees on 5 October 2022, who have signed on their behalf on 5 October 2022.


Professor Sir Ian Diamond
 Chair of Plan International UK


Hanah Burgess
 Chair of the Audit, Finance and Risk Committee

CONSOLIDATED STATEMENT OF CASH FLOWS

for the year ended 30 June 2022

	2022	2021
	£000	£000
Cash flows from operating activities:		
Net cash (outflow)/inflow from operating activities	664	(5,015)
Cash flows from investing activities:		
Interest received	11	5
Purchase of property, plant, equipment and intangible assets	(179)	(209)
Purchase of business combination	-	-
Change in cash and cash equivalents in the year	496	(5,220)
Change in cash and equivalents due to exchange rate movements:		
Exchange rate gain/(loss)	111	(188)
Cash and cash equivalents at the beginning of the year	16,859	22,267
Cash and cash equivalents at the end of the year	17,467	16,859
Reconciliation of net income to net cash flows from operating activities		
Net income for the year	1,953	(5,085)
Foreign exchange (gain)/loss	(111)	188
Interest received	(11)	(5)
Depreciation and amortisation charges	562	534
Decrease/(Increase) in debtors	705	4,236
(Decrease)/Increase in creditors	(2,449)	(5,013)
(Decrease) in provisions	15	129
Net cash inflow from operating activities	664	(5,015)

Analysis of changes in net funds	2021	Cashflows	Acquisition of subsidiary	Foreign Exchange movement	2022
	£000	£000	£000	£000	£000
Cash	16,859	496	-	111	17,466

	2020	Cashflows	Acquisition of subsidiary	Foreign Exchange movement	2021
	£000	£000	£000	£000	£000
Cash	22,267	(5,220)	-	(188)	16,859

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in October 2019, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102.

The financial statements have been prepared on a going concern basis under the historical cost convention. Under 'Going Concern' on page 37 the trustees state that they have reasonable expectation that there are no material uncertainties that call into doubt our ability to continue in operation and meet our liabilities as they fall due. Consequently, the trustees have a reasonable expectation that the Group will continue in existence for at least the next 18 months and, therefore, have adopted the going concern basis in preparing these financial statements.

The Charity has adapted the Companies Act formats to reflect the Charities SORP and the special nature of the Charity's activities. The principal accounting policies are set out below and have been applied consistently throughout the current year and the comparative year.

(b) Basis of consolidation

The consolidated statement of financial activities (SOFA), group balance sheet and statement of cash flows consolidate the financial statements of the Charity and its wholly-owned subsidiaries Foster Parents Plan International UK Ltd and SDDirect. The financial statements of the subsidiaries are consolidated with the Charity on a line-by-line basis. Transactions and balances

between the entities are eliminated on consolidation. Details on the subsidiaries are given in Note 12.

No separate SOFA has been presented for the Charity alone, as permitted by s408 of the Companies Act 2006.

(c) Fund accounting

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Plan International UK has two designated funds: the fixed asset fund and the Social Development Direct Fund (see note 17).

The Fixed Asset Fund represents the net book value of tangible and intangible fixed assets originally funded from General Reserves. The transfer made between the general and designated funds represent capital additions less depreciation and amortisation charges and disposal losses.

The Social Development Direct Fund represents net current asset value of the trading subsidiary.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. Expenditure is charged against the specific fund in accordance with donor rules. An analysis of these funds is set out in note 18.

(d) Income

All income is included in the SOFA when the Charity is legally entitled to the income, receipt is probable and the amount can be measured reliably.

Donations and legacies

Income from sponsors is accounted for on a receipts basis.

Income from Gift Aid tax reclaims on donations is recognised on an accruals basis. All donations are covered under a valid Gift Aid declaration.

Other donations and appeals income includes income from Plan Ltd (see Note 3), corporates, trusts, foundations and major donors. This is accounted for on a receipts basis (e.g. Girls Fund) and/or on an accruals basis as per the conditions of the contracts and the charity SORP. As per the charity SORP, legacies are accounted for on an accruals basis.

Pecuniary legacies are recognised once probate has been granted and notification of entitlement has been received. Residuary legacies are recognised when probate is granted and there is sufficient information to value them and any conditions attached to the legacy are either within the control of the charity or have been met. An allowance is made against the amounts receivable to reflect the uncertainty inherent in estate administration.

Charitable activities

Income from charitable activities is earned under grants and contracts with governments, other agencies, corporates, trusts and foundations, and major donors for the specific provision of goods and services in the furtherance of our purpose.

Grants that provide core funding, or are of a general nature, are included as 'Donations'.

Grant and contract income is accrued once all conditions that would permit entitlement have been met. Where payments are received in advance of this point, they are held on the balance sheet as deferred income.

Income earned under contracts with donors where payments are contingent on the achievement of pre-agreed results is recognised in line with achievement of these results. Where it is probable that total contract costs exceed total contract income, the expected deficit is recognised immediately. Income and expenditure in relation to these contracts are recognised within restricted funds, with any surplus or deficit shown as a transfer to or from unrestricted funds.

Gifts in Kind

Gifts in Kind donated for distribution to beneficiaries are included at fair value and recognised as income from charitable activities when they are received.

Gifts in Kind also include services received in relation to campaigning, fundraising and professional advice. These have been included within 'Donations' at fair value at the time that the service is received. In accordance with the SORP, no amounts are included in the financial statements for services donated by volunteers, although their work is considered vital to the activities of Plan International UK.

Trading activities

Income from trading activities is accounted for on an accruals basis and represents and the amounts charged to customers for goods and services supplied through FPPI UK and Social Development Direct Ltd, excluding VAT (see Note 6).

Rental income

Rental income represents income from sub-tenants which share the Finsgate building with Plan International UK as their landlord and is recognised on an accruals basis.

(e) Expenditure

All expenditure is accounted for on an accruals basis and is classified in the SOFA according to the activity to which it relates. Direct costs, including attributable staff costs, are allocated on an actuals basis to the key strategic areas of activity.

Expenditure on charitable activities includes both costs incurred directly by Plan International UK and grants payable to Plan International Inc and to partner organisations in furtherance of Plan International UK's charitable objectives. Grants payable are accounted for once all conditions that would limit recognition of the funding commitment have been met. Expenditure in relation to Gifts in Kind is recognised on distribution to country offices, for goods, or at the point that a service is received by Plan International UK.

Support costs, such as governance, general management, financial management, information technology, human resources, and facilities, are allocated between activities on the basis of staff numbers employed on those activities during the period.

Governance costs are the costs associated with the governance arrangements of Plan International UK and include an estimate of management time spent on strategic activities as well as direct costs associated with governance.

(f) Pension costs

Pension contributions paid by the Charity in respect of employees to a defined contribution scheme are charged to the SOFA as they become payable and are allocated to the same funds as the salary costs to which they relate.

(g) Operating leases

Operating lease rentals are charged to the SOFA on a straight-line basis over the life of the lease.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Items costing less than £3,000 are not capitalised.

Depreciation for all fixed assets is calculated on a straight-line basis to write off the cost of the assets over their estimated useful lives as follows.

Leasehold property improvements	Lease period remaining
Office equipment	5 years
Computer hardware	5 years

The carrying value of fixed assets is reviewed annually for impairment if events or changes in circumstances suggest that their carrying amount may not be recoverable.

(i) Intangible assets and amortisation

Intangible assets are stated at cost less accumulated amortisation.

Amortisation for all intangible assets is calculated on a straight-line basis over their estimated useful lives as follows:

Computer software	3 years
Goodwill	5 years

(j) Financial instruments

Plan International UK has financial assets and liabilities that qualify as basic financial instruments. They are measured as follows:

Cash	Cash held at bank and in hand
Debtors	Initially at settlement amount after any trade discounts. Subsequently at cash or other consideration expected to be received.
Creditors	Initially at settlement amount after any trade discounts. Subsequently at cash or other consideration expected to be paid.

(k) Provisions for liabilities and charges

Provisions for future liabilities are recognised when Plan International UK has a legal or constructive financial

obligation as a result of a past event for which it is probable that a transfer of economic benefits will be required to settle the obligation, and where the amount can be reliably estimated.

(l) Foreign currencies

Transactions in foreign currencies are recorded at the monthly book rate at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange at the balance sheet date. All exchange differences are taken to the SOFA.

(m) Company status

The Charity is a public benefit entity and a company limited by guarantee. The members of the Company are the trustees named on p 42. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per trustee.

(n) Taxation status

Plan International UK is a registered charity within the definition of Section 202 of the Corporation Tax Act 2010 and is thus exempt from taxation on its charitable activities. The trading subsidiaries of Plan International UK, Foster Parents Plan International UK Ltd and SDDirect each make a charitable donation leaving no UK corporation tax payable. These donations are made under deeds of covenant and are therefore accrued in full at year-end.

Irrecoverable VAT is not separately analysed and is charged to the SOFA when the expenditure to which it relates is incurred or invoiced and is allocated as part of the expenditure to which it relates.

(o) Business combinations

Business combinations are accounted for as an acquisition. The cost of a business combination is the fair value of the consideration paid and payable plus the costs directly attributable to the business combination. Where the consideration paid and payable exceeds the value

of the net assets acquired, goodwill arises on acquisition and is disclosed in the consolidated balance sheet. 'Goodwill' is an intangible fixed asset which is amortised over its useful life. Goodwill is reviewed for impairment at each balance-sheet date.

In accordance with FRS 102, intangible assets acquired as part of an acquisition are only recognised separately from goodwill where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity; and the cost or value of the asset can be measured reliably.

(p) Critical accounting judgements and key sources of estimation uncertainty

In the application of the group's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These judgements, estimates and assumptions are made based on a combination of past experience, professional expert advice and other relevant evidence.

The trustees consider that there are no key sources of estimation uncertainty as at 30 June 2022, however the following critical accounting judgements have been identified below:

Revenue recognition

Due to the range and complexity of the group's funding streams, revenue recognition is deemed to be an area that requires judgement to appropriately apply the income accounting policies explained in accounting policy 1d.

Cost allocation

The cost allocation methodology requires judgement as to what are the most appropriate bases to use to apportion support costs; these are reviewed annually for reasonableness. Support costs are allocated as explained in policy 1d.

Locally received income

Locally received income is income where the contract signatories are the donor and the relevant Plan International country office or Plan International country fundraising office. However, the de facto fund manager is Plan International UK, who provides support and oversight to the country office. The income arising from such awards is thus recognised by Plan International UK. Income from charitable activities is detailed in accounting policy 1d.

Sponsorship

Child sponsorship is judged to be unrestricted income and not restricted to a particular cause because it is wholly aligned with the charity's objects. Sponsors have a one-to-one connection with the child they sponsor and donations are used to fund vital projects, benefiting whole communities in the country where the sponsored child lives and therefore it is reasonable to assess the income as unrestricted.



“School has changed my life,” says 12-year-old Eugénie who was supported by Plan International Burkina Faso to continue her education.

2. INCOME BY REGION: ORIGIN OF DONOR

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
UK	39,955	18,240	58,195	30,338	27,886	58,224
Europe (Excl.UK)	-	7,247	7,247	1	6,031	6,032
Americas	-	7,108	7,108	-	5,477	5,477
Asia	-	31	31	-	38	38
Total	39,955	32,626	72,581	30,339	39,432	69,771

3. DONATIONS

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
Sponsorship	16,062	-	16,062	15,787	-	15,787
Gift Aid	3,849	(1)	3,848	3,767	33	3,800
Disasters Emergency Committee (DEC)	-	2,984	2,984	-	1,056	1,056
Plan Ltd	6,818	-	6,818	750	-	750
Other individual giving	1,054	499	1,552	914	416	1,330
Girls' Fund	-	743	743	-	789	789
Legacies	619	52	670	553	11	564
Emergency appeals	-	504	504	-	350	350
Gifts in Kind	-	-	-	-	24	24
Major donors	128	-	128	56	-	56
Corporates ¹	75	-	75	211	-	211
Peoples Postcode Lottery (PPL)	4,084	-	4,084	-	-	-
Trusts and foundations	40	-	40	34	-	34
Total	32,727	4,781	37,508	22,072	2,679	24,751

¹ Grants received from Corporates and Trusts and Foundations are included under Charitable Activities income in note 5.

The donation from Plan Ltd, a trading subsidiary of Plan International Inc (see note 20) of £6,818,000 (2021: £750,000) is a donation received under deed of covenant in order to support Plan International UK's charitable activities. Plan International UK has received notification of entitlement of no legacy (2021: one: £60,000).

4. CHARITABLE ACTIVITIES: INSTITUTIONAL DONORS

a) Included in income from charitable activities are grants from the following institutional donors

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
UN Agencies	-	7,456	7,456	-	5,903	5,903
Foreign, Commonwealth & Development Office (FCDO)	-	5,548	5,548	-	16,480	16,480
World Bank	-	3,135	3,135	-	-	-
European Commission (EC)	-	1,740	1,740	-	3,985	3,985
European Civil Protection and Humanitarian Aid Operations (ECHO)	-	1,627	1,627	-	972	972
Education Cannot Wait	-	1,593	1,593	-	2,335	2,335
Other	-	634	634	-	195	195
Start Fund	-	670	670	-	1,211	1,211
Total	-	22,403	22,403	-	31,081	31,081

b) The following table summarises all contributions from the UK Foreign, Commonwealth & Development Office (FCDO) in the year ended 30 June 2022 totalling £5,548,000 (2021: £16,480,000).

Country	Project name	2022 Total £000	2021 Total £000
Zimbabwe	Supporting Adolescent Girls Education	2,937	3,136
Sierra Leone	Girls' Education Challenge (GEC) GATE	694	3,383
Ghana	MG Cubed – GEC Ghana	779	3,248
Tanzania	Education in Emergencies	182	281
Nigeria	Prospine+ cost extension	168	-
Kenya	Adolescent Girls Initiative – Kenya	173	-
Nigeria	NENTAD Protection in Northeast Nigeria	125	1,261
Sudan	Access to WASH – Red sea/Kassala/Gedaref	114	45

Malawi	Violence Against Women and Girls	108	313
Ethiopia	Girls Education Challenge – Leave NO Girls Behind	102	151
Zambia	Financial Inclusion through Traditional	64	64
Tanzania	FCDO Schule Bore Tanzania	64	-
South Sudan	AHRC Protection Research	31	-
Kenya	Pathways for Employment Inclusion (IPEI)	23	106
Tanzania	Youth for Change	20	-
India	Innovating Pathways for Employment inc	6	1
Bangladesh	South Asia WASH Results Programme II	-	1,629
Egypt	Tracking root causes of irregular migration	-	421
Indonesia	B-READY (Phase I)	-	216
Philippines	B Ready scale up	-	47
Nigeria	DFID Nigeria NENTAD Programme EiE	-	(2)
Rwanda	SRHR Teacher Self Learning Academy	-	(14)
Bangladesh	Pathways for Employment Inclusion (IPEI)	(1)	44
Nepal	Resilience Plus and Basic Needs in Nepal	(10)	1,137
UK	UK Youth for Change	(13)	-
Nigeria	PLANE (NENTAD Cost Extension)	(20)	1,013
	Total	5,548	16,480

Negative figures represent funds returnable where we have either been unable to spend funds in accordance with donor wishes, where we have completed the programmes under budget or where we have adjusted the income recognisable within the financial year.

5. CHARITABLE ACTIVITIES: MAJOR PARTNERSHIPS

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2022 Total £000
Corporates	-	3,702	3,702	-	3,942	3,942
Major donors	-	282	282	-	999	999
Trusts and foundations	-	1,428	1,428	-	731	731
Corporate Gifts in Kind	-	31	31	-	-	-
Total	-	5,442	5,442	-	5,672	5,672

6. TRADING ACTIVITIES AND OTHER INCOME

a) Trading activities

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
Society lottery income	-	-	-	1,311	-	1,311
Programmatic trading income	6,505	-	6,505	6,184	-	6,184
Other trading income	93	-	93	91	-	91
Total	6,598	-	6,598	7,586	-	7,586

No lottery was held by Plan International UK in 2022.

Programmatic trading income includes income from our newly acquired trading subsidiary, SDDirect.

b) Other Income

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
Rental income	618	-	618	627	-	627
Investment income	11	-	11	5	-	5
Other income	-	-	-	49	-	49
Total	629	-	629	681	-	681

Other income in 2021 related to payments from HMRC as part of the UK government's Coronavirus Job Retention Scheme.

c) The Charity as lessor

At the year end, the Charity had contracted with sub-tenants for the following future minimum lease payments under non-cancellable operating leases:

	2022 Total £000	2021 Total £000
Less than one year	497	497
Between two and five years	580	1,076
After five years	0	-
Total	1,076	1,573

These payments relate to the sub-lease of space within the Finsgate building to sub-tenants, with Plan International UK as their landlord. In addition to these lease payments, variable service charges are payable to Plan International UK based on an apportionment of shared building costs. There are no significant restrictions imposed by the lease arrangements.

7. TOTAL EXPENDITURE

a) Analysis of total expenditure

Total Expenditure 2022	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2022 Total £000
Expenditure on raising funds					
Sponsorship	-	853	2,518	720	4,091
Institutional donors	-	1,145	88	630	1,863
Other donations and appeals	-	1,086	541	373	2,000
Major partnerships	-	719	66	477	1,262
	-	3,802	3,213	2,200	9,216
Expenditure on charitable activities					
Humanitarian	25,346	435	238	1,110	27,129
Education	11,181	3,416	1,591	690	16,878
Economic security	3,255	2	15	140	3,412
Sexual and reproductive health and rights	1,493	496	15	85	2,089
Protection	1,806	107	0	82	1,995
Participate as citizens	1,562	-	32	68	1,662
Campaigning and awareness	18	236	690	479	1,423
Water, sanitation and hygiene	208	4	0	9	222
SDD charitable activities	-	2,790	3,137	326	6,254
	44,870	7,486	5,719	2,989	61,065
Other expenditure					
Rental costs	-	-	344	-	344
Trading activity costs	-	-	2	-	2
	-	-	346	-	346
Sub total	44,870	11,288	9,278	5,189	70,627
Reallocation of salaries ¹	-	2,165	-	(2,165)	-
Total	44,870	13,453	9,278	3,024	70,627

Total Expenditure 2021	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2021 Total £000
Expenditure on raising funds					
Sponsorship	-	996	2,812	819	4,626
Institutional donors	-	1,089	88	684	1,861
Other donations and appeals	-	1,085	473	437	1,996
Major partnerships	-	731	17	493	1,241
	-	3,901	3,390	2,434	9,724
Expenditure on charitable activities					
Education	18,492	2,592	913	1,061	23,058
Disaster risk management	19,353	329	-28	948	20,601
Water, sanitation and hygiene	3,235	710	598	219	4,762
Economic security	1,822	291	66	105	2,285
Sexual and reproductive health and rights	15	216	823	418	1,472
Protection	1,648	224	11	91	1,974
Campaigning and awareness	3,638	134	47	184	4,003
Participate as citizens	757	-	-0	37	793
SDD charitable activities costs		1,467	4,237	137	5,841
	48,960	5,964	6,666	3,200	64,790
Other expenditure					
Rental costs	-	-	323	-	323
Trading activity costs	-	-	19	-	19
	-	-	342	-	342
Sub total	48,960	9,865	10,398	5,633	74,856
Reallocation of salaries ¹	-	2,394	-	(2,394)	-
Total	48,960	12,259	10,398	3,239	74,856

¹ Staff costs initially included within 'support costs' and 'direct costs' are reallocated to 'staff costs' in order to match the total shown in Note 8.

	2022 £000	2021 £000
Net income is stated after charging:		
Services provided by the Charity's auditors:		
Fees payable for the audit of the consolidated financial statements	55	47
Additional Fees payable for the audit of the consolidated financial statements in prior year	0	14
Fees payable for other services:		
• Taxation and VAT	1	1
	55	48
Exchange rate losses/(gains)	(111)	188
Depreciation and amortisation	488	534
Operating lease rentals – buildings	785	697

b) Grants paid

During the year, Plan International UK made grants to Plan International Inc which delivers programmes through regional, country and programme offices. The programme offices are located in areas where Plan International programmes are implemented, allowing Plan International to work effectively with local communities.

Grants are also made to other partner organisations to deliver programmes to help children, their families and communities and to respond in emergency situations. No grants are made directly to individuals.

A list of grants paid is given below:

Partner Organisation	Country	2022 £000	2021 £000
Payments to Plan International Inc	Various	43,086	43,217
Payments to Plan International National Organisation	Colombia	247	135
Payments to Plan International National Organisation	India	289	1,008
Payments to Plan International National Organisation	Indonesia	237	532
Payments to Plan International National Organisation	Germany	18	-
Payments to Plan International National Organisation	Canada	11	-
Payments to Plan International National Organisation	United States of America	-	14
Payments to Plan International members		43,888	44,906

Partner Organisation	Country	2022 £000	2021 £000
Handicap International UK	Sierra Leone	404	1,280
Christian Blind Mission (CBM) UK	Zimbabwe	246	254
ActionAid Institutional Funding	Sierra Leone	209	893
The Open University	Sierra Leone	24	97
The Open University	Zimbabwe	135	197
Puntland Development Research Center (PDRC)	Ethiopia	25	-
UNICEF	South Sudan	15	-
Global Parametrics Limited	Indonesia	0	-
University of California	Jordan	(4)	94
Relief International	Ethiopia	-	753
Global Parametrics Limited	Indonesia	-	114
Save the Children – Spain	Bolivia	-	85
GOAL	Honduras	-	73
University of Sussex	Ethiopia	(71)	71
Accion Contra el Hambre Spain	Philippines	-	46
Fundacion Oxfam Intermon	Dominican Republic	-	28
Oxfam Solidarite	Dominican Republic	-	24
Humanity & Inclusion UK	Dominican Republic	-	24
World Vision Austria	Various	-	12
Eclipse Experience Ltd	Peru	-	11
Humanity & Inclusion UK	Philippines	-	(2)
Payments to Non-Plan International Organisations		982	4,054
Total Grants Payable		44,870	48,960

c) Analysis of support costs

	Raising Funds	Charitable activities	2022 Total	Raising Funds	Charitable activities	2021 Total
	£000	£000	£000	£000	£000	£000
Information technology	661	853	1,514	609	823	1,432
Office and premises	517	634	1,151	554	758	1,312
Human resources	396	480	876	332	421	753
General management	106	297	403	289	417	706
Finance	245	347	592	257	340	597
FX (Gains)/Losses	(60)	(68)	(128)	83	105	188
Depreciation and amortisation	248	317	565	219	292	511
Governance	88	129	217	90	163	253
Total	2,200	2,989	5,189	2,433	3,319	5,752

Support costs are allocated between activities on the basis of the number of staff employed on those activities during the year.

d) Analysis of governance costs

	2022	2021
	£000	£000
Legal and other professional fees – Gifts in Kind	8	24
Legal and other professional fees	54	46
External audit fees	64	77
Apportionment of staff costs	73	71
Internal audit fees	18	26
Other	0	9
	217	253

8. STAFF COSTS

	2022	2021
	£000	£000
Staff costs		
Wages and salaries	11,069	10,944
Social security costs	1,213	1,150
Pension costs	802	860
Sub Total	13,084	12,954
Agency staff	369	327
Total	13,453	13,281

Plan International UK has a defined contribution pension scheme, which matches employee contributions up to a maximum of 7.5% of pensionable salary. The resulting fund belongs to the employee and can be transferred when leaving Plan International UK. No employees receive benefits under a defined benefit pension scheme.

In line with government legislation, Plan International UK automatically enrolls all eligible staff into this defined contribution pension scheme, with all new joiners being enrolled into the scheme in the third pay period after the start of their employment.

A salary sacrifice scheme is in place, giving employees the opportunity to vary their employment terms and conditions such that they receive a lower gross salary, with Plan International UK paying additional employer pension contributions on the employee's behalf.

The number of employees whose emoluments, as defined for taxation purposes (i.e. net of employer pension contributions and employer national insurance contributions), amounted to £60,000 or more in the year were as follows:

	2022	2021
	Number	Number
£60,000–£69,999	13	8
£70,000–£79,999	5	7
£80,000–£89,999	4	2
£90,000–£99,999	1	2
£100,000–£109,999	2	1
£110,000–£119,999	1	-
Total	26	20

Total employer pension contributions for these employees were £179,350 (2021: £114,868).

The highest paid employee in 2022 was the Chief Executive, who received £150,962, in the year including pension contributions and employer National Insurance contributions (2021: £149,121), and received no benefits in kind (2021: £nil).

The Leadership team are the key management personnel of the charity. The total remuneration and benefits including pension contributions and employer National Insurance contributions of the key management personnel was £784,377, for 7 roles (2021: £752,192 for 7 roles).

None of the above received any benefits in kind.

Redundancy payments in the year to staff totalled £12,984 (2021: £32,550).

The average headcount and average number of employees, calculated on a full-time equivalent (FTE) basis, analysed by activity was:

	2022 Headcount	2021 Headcount	2022 FTE	2021 FTE
Fundraising	59	58	57	54
Communications, Campaigns & UK Programmes	45	43	42	38
International Programmes & Policy	65	71	64	66
Operations & CEO Office	41	48	39	45
SDDirect	50	45	48	40
Total	261	265	251	243

9. TRUSTEES' REMUNERATION

None of the trustees received any remuneration during the year for services to Plan International UK (2021: none). Directly-incurred expenses of the trustees borne by Plan International UK in the year ended 30 June 2022 were £25. These expenses were incurred by one Trustee to attend a Board meeting (2021: £nil).

Plan International UK has purchased indemnity insurance for the trustees at a cost of £1,040 (2021: £1,008).

10. TANGIBLE ASSETS

GROUP AND CHARITY 2022	Leasehold property improvements	Office equipment	Computer hardware ¹	Computer software	Total
	£000	£000	£000	£000	£000
Costs					
At 1 July 2021	1,681	400	487	-	2,568
Additions	6	-	30	-	36
Disposals	-	(59)	(15)	-	(74)
At 30 June 2022	1,687	341	502	-	2,530
Accumulated depreciation					
At 1 July 2021	1,234	361	337	-	1,932
Charge for the year	128	(36)	57	-	149
At 30 June 2022	1,362	325	394	-	2,081
Net book value					
At 30 June 2021	447	39	150	-	636
At 30 June 2022	325	17	108	-	450

¹ Computer hardware for SDDirect totalling £45k net book value and Office Equipment totalling £1k net book value at 30 June 2022, is only included in the Group balance sheet, not the Charity balance sheet.

GROUP AND CHARITY 2021	Leasehold property improvements	Office equipment	Computer hardware ¹	Computer software	Total
	£000	£000	£000	£000	£000
Costs					
At 1 July 2020	1,681	393	464	-	2,538
Additions	-	7	23	-	30
At 30 June 2021	1,681	400	487	-	2,568
Accumulated depreciation					
At 1 July 2020	1,080	341	258	-	1,679
Charge for the year	154	20	79	-	253
Disposals					
At 30 June 2021	1,234	361	337	-	1,932
Net book value					
At 30 June 2020	601	52	206	-	859
At 30 June 2021	447	39	150	-	636

¹ Computer hardware for SDDirect totalling £30k net book value and Office Equipment totalling £1k net book value at 30 June 2021 is only included in the Group balance sheet, not the Charity balance sheet

11. INTANGIBLE ASSETS

GROUP AND CHARITY 2022	Computer Software £000	Goodwill ¹ £000	Total £000
Costs			
At 1 July 2021	1,797	1,148	2,945
Additions	142	-	142
At 30 June 2022	1,938	1,148	3,086
Accumulated depreciation			
At 1 July 2021	1,542	300	1,842
Charge for the year	110	230	339
At 30 June 2022	1,652	530	2,181
Net book value			
At 30 June 2021	127	849	976
At 30 June 2022	287	618	906

¹ The Charity balance sheet excludes the goodwill

GROUP AND CHARITY 2021	Computer Software £000	Goodwill ¹ £000	Total £000
Costs			
At 1 July 2020	1,618	1,148	2,766
Additions	180	-	180
At 30 June 2021	1,797	1,148	2,945
Accumulated depreciation			
At 1 July 2020	1,491	70	1,561
Charge for the year	52	230	282
At 30 June 2021	1,543	300	1,842
Net book value			
At 30 June 2020	127	1,078	1,205
At 30 June 2021	255	848	1,103

¹ The Charity balance sheet excludes the goodwill

12. INVESTMENTS

CHARITY	2022 £
Shares in subsidiary undertakings	
At 1 July 2020	1,956,134
Disposal	(250,001)
At 30 June 2021	1,706,133

CHARITY	2021 £
Shares in subsidiary undertakings	
At 1 July 2020	1,956,134
Additions	-
At 30 June 2021	1,956,134

During the financial year ended 30 June 2022, Plan International UK disposed of Development Works Ltd, a wholly owned trading company registered in England and Wales as company number 11693908, whose main activities are to carry out international development commercial contracts and other non-primary purpose programmatic trading activities on behalf of Plan International UK.

The initial investment of £250,001 was returned to Plan international UK.

Foster Parents Plan International (UK) Ltd is a trading company registered in England and Wales as company number 02457093, whose main activities are the licensing of the use of Plan International UK trademarks to third parties, and carrying out other non-primary purpose trading activities. In prior years the company also managed society lotteries. Each year the subsidiary makes a charitable donation under a deed of covenant of any taxable profits to Plan International UK. At 30 June 2022 the investment in Foster Parents Plan International (UK) Ltd was £2.

During the financial year ended 30 June 2020, Plan International UK invested £1,706,000 in Social Development Direct Limited, a trading company registered in England and Wales as company number 03846881, who provide high-quality, innovative and expert social development assistance and research services, including technical advice and support, research, development assistance programme design, delivery and management, monitoring and evaluation. Their clients are leading international development agencies, INGOs and foundations.

The brought forward investment balance at 1 July 2020 relates to Plan International UK's investment in the entire issued share capital of Foster Parents Plan International UK Ltd, Development Works Ltd and Social Development Direct Limited.

SUBSIDIARY: Foster Parents Plan International UK Ltd	2022	2021
	£000	£000
Total turnover	90	1,386
Total expenditure	(17)	(33)
Donation to Plan International UK	(73)	(1,353)
Net result for the year	-	-

The aggregate of assets, liabilities and funds of FPPI UK was:

	2022	2021
	£000	£000
Total assets	88	50
Total liabilities	(88)	(50)
Total funds	-	-

SUBSIDIARY: Development Works Ltd	2022	2021
	£000	£000
Total turnover	-	-
Total expenditure	-	-
Donation to Plan International UK	-	-
Net result for the year	-	-

The aggregate of assets, liabilities and funds of Development Works Ltd was:

	2022	2021
	£000	£000
Total assets	-	250
Total liabilities	-	-
Total funds	-	250

SUBSIDIARY: Social Development Direct Limited	2022	2021
	£000	£000
Total turnover	6,505	6,184
Total expenditure	(6,254)	(5,841)
Donation to Plan International UK	(360)	(368)
Net profit for the period	(109)	(25)

The aggregate of assets, liabilities and funds of Social Development Direct Limited, as reflected in the consolidated balance sheet, was:

	2022	2021
	£000	£000
Total assets	1,744	1,602
Total liabilities	(1,294)	(1,041)
Total funds	449	561

13. DEBTORS

	Group	Group	Charity	Charity
	2022	2021	2022	2021
	£000	£000	£000	£000
Amounts owed by institutional donors	4,285	3,016	4,285	3,016
Accrued income	1,800	3,602	1,800	2,970
Amounts owed by Plan International Inc	136	504	136	504
Other debtors	1,122	840	174	318
Prepayments	299	384	217	334
Amounts owed by subsidiaries	-	-	73	61
Total debtors	7,642	8,346	6,686	7,203

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

a) Analysis of creditors

	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
Accruals of transfers to Plan International Inc	4,650	5,877	4,650	5,877
Accruals of transfers to other partners	177	244	177	244
Deferred income and other creditors	-	5	-	-
Other accruals	1,428	1,414	798	1,034
Taxation and social security	461	434	355	330
Trade creditors	509	1,632	122	1,299
Amounts owed to Plan International Organisations	58	120	58	120
VAT payable	214	219	27	(8)
Total creditors	7,497	9,945	6,187	8,896

b) Deferred income and other creditors

GROUP 2022	As at 1 July 2021 £000	Income deferred £000	Deferrals released £000	As at 30 June 2022 £000
Institutional donors	-	-	-	-
Other	5	-	5	-
Total deferred income and other creditors	5	-	5	-

Income deferred in the year for the charity comprised £nil (2021: £nil) institutional donor income and £nil (2021: £5,000) other income.

GROUP 2021	As at 1 July 2020	Income deferred	Deferrals released	As at 30 June 2021
	£000	£000	£000	£000
Institutional donors	1,245	-	1,245	-
Other	-	5	-	5
Total deferred income and other creditors	1,245	5	1,245	5

15. PROVISIONS FOR LIABILITIES AND CHARGES

GROUP AND CHARITY	As at 1 July 2021	Provision created	Provision released	Provision utilised	As at 30 June 2022
	£000	£000	£000	£000	£000
Dilapidations	360	40	-	-	400
Grants	25	-	-	(25)	-
Total	385	40	-	(25)	400

Dilapidations represent the estimated cost required to make good Plan International UK's headquarters upon the termination of the lease with our landlord. The provision will be utilised on termination of the lease.

Grants represent the estimated funds returnable to donors where the group has not been able to spend funds received in accordance with donor wishes, including losses incurred from fraud and disallowances at country office level. Any losses will be recovered from Plan International Inc such that Plan International UK suffers no net loss.

16. COMMITMENTS

a) Commitments under operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

GROUP	Land and buildings	Other	Total	Land and buildings	Other	Total
	2022	2022	2022	2021	2021	2021
	£000	£000	£000	£000	£000	£000
Payments due:						
Not later than one year	932	8	940	932	20	952
Later than one year and not later than five years	1,321	1	1,321	2,253	18	2,271
Later than five years	-	-	-	-	-	-
Total	2,253	9	2,261	3,185	38	3,223

Property lease commitments are in respect of Plan International UK's headquarters and will be partly offset by sub-tenant rental income.

b) Programme commitments

At year end, the group had undertaken to deliver projects which will be completed over a number of years. The majority of the funds needed for these projects are subject to legal agreements with donors to ensure that Plan International UK will be reimbursed. For some of these projects, Plan International UK is required to provide additional funding to match that provided by the main donor. At 30 June 2022, donors had yet to be found for programme commitments totalling £4,834,000 (2021: £4,589,000) as detailed below.

GROUP	Total 2022 £000	Total 2021 £000
Less than one year	2,997	1,730
Between two and five years	1,836	2,859
After five years	-	-
Total	4,833	4,589

No provision has been recognised as we will continue to seek funding from other donors for these commitments over the remaining life of the projects.

c) Capital commitments

The value of group contracts placed in the year for future capital expenditure not accrued for in the financial statements was £nil (2021: £nil).

17. STATEMENT OF FUNDS

GROUP AND CHARITY 2022	Balance 1 July 2021	Total income	Total Expenditure	Transfers	Balance 30 June 2022
	£000	£000	£000	£000	£000
Unrestricted funds:					
General funds	9,688	33,450	(31,858)	398	11,677
Designated funds: Programmatic and Strategic Development fund	145	-	(145)	-	(0)
Designated funds: Social Development Direct	529	6,505	(6,614)	(14)	406
Designated funds: Plan UK Fixed asset fund	1,739	-	-	(384)	1,355
Total unrestricted funds	12,101	39,955	(38,618)	-	13,438
Restricted funds	4,514	32,626	(32,010)	-	5,130
Total funds	16,614	72,581	(70,627)	-	18,567

CHARITY 2022	Balance 1 July 2021	Total income	Total Expenditure	Transfers	Balance 30 June 2022
	£000	£000	£000	£000	£000
Unrestricted funds:					
General funds	9,687	33,794	(31,970)	168	11,679
Designated funds: Programmatic and Strategic Development fund	145	-	(145)	-	(0)
Designated funds: Social Development Direct	1,706	-	-	-	1,706
Designated funds: Plan UK Fixed asset fund	859	-	-	(168)	691
Total unrestricted funds	12,397	33,794	(32,115)	-	14,075
Restricted funds	4,514	32,626	(32,010)	-	5,130
Total funds	16,911	66,419	(64,125)	-	19,204

GROUP AND CHARITY 2021	Balance 1 July 2020	Total income	Total Expenditure	Transfers	Balance 30 June 2021
	£000	£000	£000	£000	£000
Unrestricted funds:					
General funds	10,094	22,844	(23,567)	317	9,688
Designated funds: Programmatic and Strategic Development fund	1,774	1,311	(2,940)	-	145
Designated funds: Social Development Direct	547	6,184	(6,210)	8	529
Designated funds: Plan UK Fixed asset fund	2,064	-	-	(325)	1,739
Total unrestricted funds	14,479	30,339	(32,717)	-	12,101
Restricted funds	7,220	39,433	(42,139)	-	4,514
Total funds	21,699	69,771	(74,856)	-	16,614

CHARITY 2021	Balance 1 July 2020	Total income	Total Expenditure	Transfers	Balance 30 June 2021
	£000	£000	£000	£000	£000
Unrestricted funds:					
General funds	10,164	23,179	(23,672)	17	9,688
Designated funds: Programmatic and Strategic Development fund	1,774	1,311	(2,941)	-	145
Designated funds: Social Development Direct	1,706	-	-	-	1,706
Designated funds: Plan UK Fixed asset fund	877	-	-	(17)	859
Total unrestricted funds	14,521	24,490	(26,613)	-	12,398
Restricted funds	7,220	39,433	(42,139)	-	4,514
Total funds	21,741	63,923	(68,752)	-	16,912

18. RESTRICTED FUNDS

Restricted funds comprise unexpended balances on donations and grants and contracts given for specific purposes. These funds will be expended in future years in accordance with donor wishes.

GROUP AND CHARITY	Balance 1 July 2020 £000	Income £000	Expenditure £000	Balance 1 July 2021 £000	Income £000	Expenditure £000	Balance 30 June 2022 ¹ £000
Girls Fund	520	761	(1,331)	(50)	743	(517)	176
DEC – Ukraine Humanitarian Appeal	-	-	-	-	2,140	(2,140)	-
DEC – Cyclone Idai Appeal	81	97	(88)	90	-	4	93
DEC – Covid Appeal	-	959	(963)	(4)	844	(848)	(8)
Other voluntary income including appeals	796	862	(771)	887	1,053	(939)	1,000
Donations	1,397	2,679	(3,153)	923	4,780	(4,440)	1,262
FCDO – Girls' Education Challenge – MG Cubed Ghana	583	3,248	(3,684)	147	779	(758)	168
FCDO – Supporting Adolescent Girls' Education Zimbabwe	47	3,136	(3,149)	34	2,937	(2,890)	82
FCDO – Water Sanitation and Hygiene (WASH) Results Programme Extension	1,054	1,629	(2,683)	(0)	-	-	(0)
FCDO – Resilience Plus and Basic Needs in Nepal	-	1,137	(1,140)	(3)	(10)	12	(0)
FCDO – Girls' Education Challenge - Sierra Leone	(203)	3,383	(3,243)	(63)	694	(634)	(2)
FCDO – NENTAD Protection in Northeast Nigeria	(6)	1,261	(1,259)	(4)	125	(125)	(4)
FCDO – PLANE (NENTAD Cost Extension) Nigeria	-	1,013	(1,038)	(25)	(20)	6	(39)
FCDO – Others	81	1,673	(1,705)	49	1,042	(1,016)	75
ECW	(34)	2,335	(2,114)	187	1,593	(1,766)	14
ECHO	144	972	(1,006)	110	1,627	(1,645)	92

European Commission – Building Resilience: Education Opportunities in Fragile and Crisis Affected Environments	105	1,048	(1,144)	9	194	(216)	(13)
European Commission – Better Extension Training (BETTER)	(73)	870	(837)	(40)	739	(754)	(56)
European Commission – Others	(10)	2,067	(1,931)	126	807	(904)	28
UNOCHA	(37)	3,629	(3,605)	(13)	1,868	(1,862)	(7)
UNICEF	(82)	657	(568)	7	1,013	(1,050)	(30)
UN Agencies – Others	(12)	1,617	(1,513)	92	4,574	(4,556)	110
World Bank – Eu Sou Capaz Girls Empowerment Program	-	-	-	-	1,276	(1,291)	(15)
World Bank – Accelerating Nutrition Result in Nigeria	-	-	-	-	1,772	(1,283)	489
Vitamin Angels GIK – Accelerating Nutrition Result in Nigeria	-	-	-	-	88	(88)	-
Other institutional donors	419	1,406	(1,615)	210	1,304	(1,245)	268
Institutional donors	1,976	31,081	(32,234)	823	22,402	(22,065)	1,161
Corporates	2,154	3,942	(4,362)	1,734	3,733	(3,807)	1,660
Major donors	1,538	999	(1,551)	986	282	(575)	692
Trusts and foundations	157	731	(838)	50	1,428	(1,123)	355
Major partnerships	3,849	5,672	(6,751)	2,770	5,442	(5,505)	2,707
Total restricted funds	7,220	39,432	(42,138)	4,514	32,626	(32,010)	5,130

¹ Negative fund balances are due to costs incurred in advance of income recognised which is committed & will be recognised in future periods.

Restricted funds by region of spend	Balance 1 July 2020	Income	Expenditure	Balance 30 June 2021	Income	Expenditure	Balance 30 June 2022
	£000	£000	£000	£000	£000	£000	£000
Asia	1,669	6,035	(7,162)	542	3,337	(3,437)	442
East and Southern Africa	430	16,702	(16,750)	382	15,685	(15,701)	366
UK	536	25	(208)	353	(42)	(397)	(86)
West and Central Africa	568	13,174	(13,530)	212	7,022	(6,624)	610
Americas	95	2,429	(2,447)	77	1,459	(1,549)	(13)
Europe	-	-	-	-	3,307	(2,339)	968
Multiple Regions ¹	420	96	(261)	255	1,847	(1,921)	180
Not defined ²	3,502	971	(1,780)	2,693	11	(42)	2,663
Total restricted funds	7,220	39,432	(42,138)	4,514	32,626	(32,010)	5,130

¹ 'Multiple Regions' includes restricted funds which support multiple projects across more than one region

² 'Not Defined' includes funds received by donors against restricted funds including the Girls Fund and Forgotten Children's Fund, which are later transferred to projects in line with the fund's objectives, plus holding funds for Corporate donors whilst the programmes are in development.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

GROUP AND CHARITY 2022

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	
	£000	£000	£000	£000
Fund balances at 30 June 2022 are represented by:				
Tangible fixed assets	-	450	-	450
Intangible Assets	-	906	-	906
Current assets	13,428	1,698	9,982	25,108
Current liabilities	(1,348)	(1,294)	(4,853)	(7,496)
Provisions for liabilities and charges	(400)	-	0	(400)
Total net assets at 30 June 2022	11,679	1,760	5,130	18,567
Total net assets at 30 June 2021	9,687	2,413	4,514	16,614

CHARITY 2022

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	
	£000	£000	£000	£000
Fund balances at 30 June 2022 are represented by:				
Tangible fixed assets	-	404	-	404
Intangible Assets	0	1,993	-	1,993
Current assets	13,412	(0)	9,982	23,393
Current liabilities	(1,333)	-	(4,853)	(6,186)
Provisions for liabilities and charges	(400)	-	0	(400)
Total net assets at 30 June 2022	11,679	2,397	5,130	19,205
Total net assets at 30 June 2021	9,687	2,710	4,514	16,911

GROUP AND CHARITY 2021

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	Funds
	£000	£000	£000	£000
Fund balances at 30 June 2021 are represented by:				
Tangible fixed assets	-	637	-	637
Intangible Assets	-	1,103	-	1,103
Current assets	11,469	1,714	12,021	25,204
Current liabilities	(1,422)	(1,041)	(7,482)	(9,945)
Provisions for liabilities and charges	(360)	-	(25)	(385)
Total net assets at 30 June 2021	9,687	2,413	4,514	16,614
Total net assets at 30 June 2020	10,094	4,385	7,220	21,699

CHARITY 2021

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	Funds
	£000	£000	£000	£000
Fund balances at 30 June 2021 are represented by:				
Tangible fixed assets	-	605	-	605
Intangible Assets	250	1,960	-	2,210
Current assets	11,210	145	12,021	23,376
Current liabilities	(1,413)	-	(7,482)	(8,895)
Provisions for liabilities and charges	(360)	-	(25)	(385)
Total net assets at 30 June 2021	9,687	2,710	4,514	16,911
Total net assets at 30 June 2020	10,164	4,357	7,220	21,741

20. RELATED PARTIES

Plan International Inc

Plan International UK is a member of Plan International Inc. During the year Plan International UK transferred cash totalling £31,615,000 (2021: £35,525,000) directly to Plan International Inc and other Plan International entities to undertake international development programme activities in overseas countries. In addition, £13,694,000 (2021: £13,740,000) was transferred directly from our donors to Plan International entities.

In line with our approach of accruing transfers once all conditions that would limit recognition of the funding commitment have been met, there was an accrual of £1,167,000 (2021: £5,970,000) of transfers to Plan International Inc outstanding at year-end.

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

Plan Ltd

Plan Ltd is a wholly-owned trading subsidiary of Plan International Inc. Income in the year was received by Plan International UK from Plan Ltd under deed of covenant as set out in Note 3.

Disasters Emergency Committee

Plan International UK is a member of the Disasters Emergency Committee (DEC) and Plan International UK's Chief Executive, Rose Caldwell, is a trustee of the DEC.

In the year Plan International UK made a membership donation of £nil (2021: £50,929) to the DEC. Plan International UK's income in the year included £2,984,000 (2021: £1,056,000) receivable from DEC appeals. Of this £1,051,000 was outstanding at year-end (2021: £nil).

International Broadcasting Trust

Rose Caldwell, CEO of Plan International UK, is the Chair of the International Broadcasting Trust. In the year, Plan International UK paid membership fees totalling £nil (2021: £5,000).

Education cannot wait (ECW)

Rose Caldwell, CEO of Plan International UK, was a member of the High-Level Steering Group of ECW in 2021. Plan International UK's income in the year included £1,593,000 (2021: £2,335,000) receivable from ECW. Of this £nil was outstanding at year-end (2021: £nil).

Plan International UK Trustees

In the year donations were received from trustees totalling £18,141 (2021: £4,913).

Foreign, Commonwealth and Development Office (FCDO)

Beverly Tew, trustee, is a non-executive director of the FCDO. Plan International UK's income in the year included £5,548,000 (2021: £16,480,000) receivable from the FCDO.

Foster Parents Plan International UK Ltd

The below table shows the transactions that took place between Foster Parents Plan International UK Ltd and Plan International UK in the year ended June 2022. Plan International UK incurred £nil (2021: £19,000) of costs that were recharged to FPPI UK for staff time and other overheads.

Party	Nature of relationship	Transaction	Income for the year ended 30 June 2022 £000	Expenditure for the year ended 30 June 2022 £000	Debtor balance as at 30 June 2022 £000	Creditor balance as at 30 June 2022 £000
Foster Parents Plan International UK Ltd	Wholly-owned subsidiary	The subsidiary's taxable profits were donated under a deed of covenant to Plan International UK	73	-	73	-

Social Development Direct Limited

The below table shows the transactions that took place between Social Development Direct Limited and Plan International UK in the in the year ended 30 June 2021.

Party	Nature of relationship	Transaction	Income for the period ended 30 June 2022 £000	Expenditure for the period ended 30 June 2022 £000	Debtor balance as at 30 June 2022 £000	Creditor balance as at 30 June 2022 £000
Social Development Direct Limited	Wholly-owned subsidiary	The subsidiary's taxable profits were donated to Plan International UK	361	-	-	-

THANK YOU

We wish to thank every one of our supporters. Whether through sponsorship, donating to our emergency appeals or leaving a gift in your will, every supporter makes our work possible and helps us to change children's lives around the world.

Plan International UK would particularly like to thank the following for their support over the period 01 July 2021 – 30 June 2022.

YOUTH ADVISORY PANEL

Beyonce, Rachel, Maryam, Emily, Ella, Dona, Jaioni, Kristie, Isla, Maaria, Elodie, Pheobe, Amelie, Aisling, Meera, Dinah, Iman, Holly, Bailey, Melissa, Helena, Poppy

TRUSTS AND FOUNDATIONS

People's Postcode Lottery, Moondance Foundation, Latin American Children's Trust, Masonic Charitable Foundation, Grace Trust, H&S Davidson Trust

CORPORATE SUPPORTERS

AFD Software, AstraZeneca, BDO, The Body Shop, Brides Do Good, Chelsea Foundation, Clear Channel, Costa Foundation, Credit Suisse, CVC Capital Partners Foundation, DAZN, VENT For Change, IVC Evidensia, Jellybean, Kantar Public, Kaplan, Paysafe Group, Salesforce, Standard Chartered Foundation, Study Group, Unilever

DONORS

Sue and Mark Catton, Fiona Rickard Lisa Eldridge, Roger and Jenny Dennis, John M Hill, Helen Hurst and Matthew Witt, Colin and Helen David, Georgina and Bernard David, Ennismore Foundation, Paul Tyndall and Rosemary Blake, Tom Hearn, Andrew Phillipps, Paul and Diane Sinnett, The Happy Charitable Trust

INSTITUTIONS

Disasters Emergency Committee (DEC), Education Cannot Wait (ECW), European Commission (EC), European Commission Humanitarian Aid and Civil Protection Office (ECHO), Foreign, Commonwealth and Development Office (FCDO), StartNetwork (SN), United Nations (UN) and World Bank (WB)

We would also like to say thank you to all our volunteers for their hard work and commitment, which we couldn't do without.


**Plan International UK, Finsgate,
5–7 Cranwood Street, London EC1V 9LH
Tel: 0300 777 9777 (UK)
+ 44 (0) 20 7608 1311 (Non-UK)**

www.plan-uk.org

 **PlanInternationalUK**

 **@PlanUK**

 **@plan_uk**

 **planuk**

**Please contact us if you would like this report
in an alternative format. A resizable PDF of this
report is available on our website.**

Editor: Meri Vaija and Laura Oakley

Design and artwork: Philippa Thomas (philippa-thomas.com)

© Plan International UK. No part of this publication can be reproduced without the permission of Plan International UK.

Registered charity number: 276035. Registered in England number: 1364201



**For children and
equality for girls**

PLAN INTERNATIONAL UK

England & Wales - Charity number 276035

Accounts



For children and
equality for girls

PLAN INTERNATIONAL UK TRUSTEES' ANNUAL REPORT 2021

CONTENTS PAGE

Contents page	2
About Plan International UK	3
Welcome from our Chair	4
Welcome from our CEO	5
Our impact	7
Our strategy 2021–2023	9
Our four strategic goals	10
Our four strategic enablers	29
Looking forward	35
Fundraising statement	36
Financial review	37
Managing risk	41
How we are governed and managed	43
Legal and administrative information	56
Consolidated statement of financial activities	63
Thank you	103

The information included on pages 3–40 pages and 3–58 constitute Plan International UK’s Strategic Report and Directors’ Report/Trustees’ Report respectively for the year to 30 June 2021. Plan International UK is also known as Plan International (UK) and will be referred to throughout as Plan International UK.

ABOUT PLAN INTERNATIONAL UK

Founded over 80 years ago, Plan International is a global development and humanitarian organisation, striving to advance children's rights and equality for girls. Every girl and boy have the right to be healthy, educated, protected, valued and respected in their own community and beyond.



Plan International / Mohammadur Rahman

Chan, 12, Bangladesh, is learning at home as the schools are closed due to the Covid-19 pandemic

Operating in 77 countries we work in collaboration to transform lives. We drive change in practice and policy at local, national and global levels through our reach, experience and knowledge of the realities children face. We work with children and communities to prepare for and respond to crises and support the safe and successful progression of children from birth to adulthood.

Plan International UK is part of the Plan International global family and leads the work of the charity in the UK. Plan International UK raises funds through child sponsorship, individual giving and corporate partnerships, and from institutional and major donors, as well as leading campaigns and programmes for girls in the UK. Plan International UK does not deliver programmes directly outside the UK and instead works in partnership with Plan International to ensure the effective management and implementation of programmes we fund overseas.

The projects highlighted in this report have all received financial support from Plan International UK – many will also receive funding from other Plan International members and other partners. The reach and impact included in this report reflect the whole project and are not limited to the proportion of the projects funded from the UK.

Plan International UK is an independent development and humanitarian children's charity, with no religious, political or government affiliation.

The Trustees' Annual Report 2021 covers the period 1 July 2020–30 June 2021.

WELCOME FROM OUR CHAIR

The disruption and uncertainty of the last year has been extremely challenging for people around the world. This is particularly true for the children, especially girls, and communities that we support.

In the past 12 months we've seen increases in gender-based violence and child marriage, food and water shortages and education disrupted in many of the countries where we work. There is a very real risk that the impact of the pandemic could reverse years of development progress in fragile settings globally.

I am proud of how my colleagues in the UK and across the wider Plan International family have responded to this threat.

With schools closed, we adapted our education programmes so they could be delivered remotely – teaching via smartphone and through the support of community volunteers in Zimbabwe and using television to broadcast lessons in Ghana. In Peru, we adapted our programme for out-of-school Peruvian and Venezuelan children so it could be delivered remotely and include Covid-19 prevention information. These measures ensured that children and girls did not miss out on vital months of education, while keeping them safe.

Meanwhile, we have continued to deliver vital humanitarian assistance – distributing hygiene kits and food to 18,000 families in Paraguay, installing hand-washing facilities and distributing sanitary

pads and soap in Nepal, responding to unfolding climate emergency events in Somalia and a food crisis in South Sudan.

In the UK we have just produced our first UK Programmes Framework, a testament to our commitment to supporting adolescent girls here. One of our proudest achievements this year has been the 'Crime Not Compliment' campaign to make public sexual harassment a criminal offence in the UK, which is run in partnership with grassroots youth activist group Our Streets Now. This led to a meeting with the Home Secretary and secured tens of thousands of pledges of support from the public and our partners.

In January we launched our new three-year strategy, which provides clarity and focus to enable us to maximise our contribution and impact for the children and young people we work with and for. Our strategy also includes a commitment to ensure that we have a thriving culture at Plan UK, in which diversity, inclusion and empowerment are at the heart of how we work together.

We took a decision through the course of the year to increase the diversity of the board and to actively recruit to reflect that ambition and also the countries in which we work.

The global challenges facing us will mean different ways of working and responding to the difficulties faced. I want to thank everyone for working so hard to ensure we carry on our vital work. The Board of Trustees came together regularly to support the organisation and I would like to thank the Trustees for all their work and to extend special thanks to those Trustees who completed their terms this year.

I also wish to acknowledge the sad passing of our royal patron, HRH The Duke of Edinburgh KG, KT and thank him for all his support and commitment over the years.



We are not in this alone. Working as part of the global Plan International family I know we will continue to have considerable impact on the lives of millions of children and especially girls.

Professor Sir Ian Diamond
Chair

WELCOME FROM OUR CEO

I have been reflecting on how supremely challenging the last year has been and I am so proud of the commitment and passion shown by my colleagues and Plan International UK's partners and supporters in the face of a global pandemic, so much conflict in fragile areas and the increasing issues presented by climate change.

Our development work has overlapped significantly with our commitment to provide humanitarian aid to those who need it the most and we have shown ingenuity and determination in adapting our programmes as a result of Covid-19.

One of the most impactful programmes we have led other partners on is the South Asia WASH Results Programme. We are so proud at what the programme has achieved: more than 400,000 people have gained access to reliable water supply, 2.5 million gained access to sanitation and almost 8 million were reached with hygiene promotion and education.

We have launched our new three-year strategy, which refines and focuses our priorities and identifies enablers such as building a thriving culture to help us get to where we need to be. We remain committed to our global purpose – to advance children's rights and equality for girls. We work for all marginalised and vulnerable children, but we recognise that often girls are the most disadvantaged and face distinct limitations on their rights.

We continue to prioritise Education, Sexual and Reproductive Rights (SRHR) and Protection from Violence and these priorities inform and influence all of our strategic goals.

A key focus for our work this year has been education. The pandemic has created the biggest crisis in education in living memory and has particularly impacted girls. Without education, girls are being left behind, and stripped of their future. They have less control over their lives and are unable to fulfil their potential. Too often, they are forced to marry young and have children early.

Through our influencing strategies we have taken every opportunity to put pressure on global leaders to take action for girls' rights to education,

particularly around events such as the G7 hosted by the UK government. We've adapted our programmes to ensure girls can keep learning. In Zimbabwe, for example, through our Girls Education Challenge, we've adapted teaching and learning materials and provided training to over 400 volunteers. This is enabling girls to continue their education via phone, at community-based learning groups, and at home if they have a disability or are pregnant. We've also been sharing information with girls, community members and volunteers on Covid-19, how to access services if girls are unsafe and checking on girls' mental health and wellbeing. We're proud of our work in this area but we have much more to do.

It's now been over a year since Plan International UK began the work of becoming an anti-racist organisation. Our journey has been a response to the urgent call for action arising from the Black Lives Matter movement and a recognition of our responsibilities as an organisation and an employer. It also reflects a deep understanding that being actively anti-racist is essential to, and inextricably interwoven with, our reason for being here: to protect children's rights and to gain equality for girls. Our approach has been guided by colleagues from across the Plan International family, without whom this work would not have been possible.

With their support, we've made a collective commitment to listening, to learning and unlearning, and to pausing for self-reflection. We've also held ourselves accountable in defining the action we need to take to become an anti-racist organisation, now and in the future. I look forward

to working with the team to realise our vision for change in this area.

Our work needs to be set against a backdrop of cost savings and proposed aid cuts. We reacted quickly to the issues presented by the pandemic with a limited cost reduction programme and we thank those who were affected by this for their hard work and service. It is still unclear how the newly formed Foreign, Commonwealth and Development Office and cut to the foreign aid budget will impact our work in the long term, but we remain committed to working constructively and effectively in this space.

Going forward, we will continue to confront the issues facing the sector such as the legitimacy of NGOs, the need for localisation in delivering key services and how we embed diversity and combat racism in all forms. I am grateful that our financial results have put us in a strong financial position which will help us to deliver impactful programmes and be a real voice for change.

Finally, I want to say thank you to every sponsor, supporter, donor and volunteer. None of our work would have been possible without you.

Rose Caldwell
Chief Executive



OUR IMPACT



Children in Vietnam show their support for gender equality and girls' rights

WE REACHED OVER 20 MILLION CHILDREN, YOUNG PEOPLE AND THEIR COMMUNITIES AROUND THE WORLD:

ACROSS
123 PROJECTS
IN **45** COUNTRIES



5.98 million
people directly supported
by our programmes

INCLUDING
594,000 GIRLS

15.5 million
people indirectly reached
through our work



THANKS TO OUR
70,000 UK SPONSORS

WE ARE SUPPORTING
75,000 CHILDREN

WE RECEIVED
£1.2 million

for our Covid-19 response
through the *DEC Coronavirus
appeal* and our *Coronavirus:
Children's Emergency Appeal*



68,000 CAMPAIGNERS



in the UK have
stood with us to
fight for equality
for girls

OUR STRATEGY 2021-2023

Our strategic goals set out what we intend to achieve over the next three years. Our strategic enablers are the key ways of working and infrastructure which will support us to deliver those goals.



OUR FOUR STRATEGIC GOALS



Youth club members wave at camera during meeting in Gatsibo district, Rwanda

GOAL 1:

PROGRAMME WITH IMPACT

What does ‘Programme with Impact’ mean to us? It means putting children and girls at the centre of everything we do and working with our country offices to support them to design high quality programmes that deliver change, access funding, meet our donor expectations and provide expertise particularly in relation to girls’ education, sexual and reproductive rights (SRHR), safeguarding and climate change. We have been increasing our ability to respond to the ever-growing number of emergencies in order to save lives and build resilience in communities to withstand future shocks.

Over the last year we have worked hard to increase the impact of our programmes by developing relationships with local communities, local stakeholders, and state governments. We are nurturing these alliances to drive change and are improving our capacity to monitor, report and prevent incidents of any forms of violence against children. We have prioritised the provision of gender sensitive child protection and education.

We are co-creating our work with stakeholders, viewing our target groups as active participants who are not passive recipients of aid. An example of this has been the development of accelerated

learning materials for girls’ education in Zimbabwe where the Ministry of Primary and Secondary Education were involved. This initiative has been so successful that the materials have since been rolled out by the Zimbabwean government to marginalised communities to support continued learning during Covid-19 induced lockdowns.



Plan International / Joshua Kumunda

Girls learning in classroom at secondary school in Mwenezi district, Zimbabwe



Girls' studying outside their home, Somalia

Emergency Response

Plan International UK has a team of deployable humanitarian experts within the Disaster Risk Management Unit (DRM) team who can quickly join local teams to support the scale up of our emergency work in some of the most vulnerable and fragile contexts.

In the last year, emergency deployments have continued despite Covid-19. These have included both in-country and remote deployments:

Somalia: There are huge child protection needs in Somalia, with large parts of the country experiencing long term conflict and families frequently being forcibly displaced from their homes. Between December 2020 and May 2021 one of the deployable team undertook a remote deployment as Child Protection Lead for the Plan Somalia office. This deployment played a key role in establishing Child Protection programmes by Plan in Somalia including working with local and national actors to scale up activities.

Sierra Leone: The Girls Education Challenge is a flagship programme for both Plan in Sierra Leone and Plan International UK. Between February and June 2021 our Education in Emergencies Adviser undertook an in-country deployment as Team Leader for the programme. This deployment led the project team to successful completion of the multi-year project.

South Sudan: South Sudan faces one of the largest and most complex humanitarian crises in the world – conflict, displacement and natural hazards. It is also currently facing a worsening hunger crisis with famine reported in some regions. Between October and December 2020, we deployed our Emergency Response Manager as in-country Programme Director. This deployment played a key leadership role within the country office, ensuring continued and growing support by Plan in Sudan to the ongoing humanitarian crisis, with a particular focus on education, child protection and food security and livelihood programmes.

Creating Solutions Together: South Asia WASH Results Programme

The financial year of 2021 was the final year in the implementation of the South Asia WASH Results Programme (SAWRP). Since April 2014, we, in partnership with Water Aid and others, have been mobilising communities to improve sanitation, water supply and hygiene at household level in Bangladesh and Pakistan.

The programme in Bangladesh was continued in 2017. The total value of the FCDO (DFID) contract came to £38.49 million, making this the biggest programme that Plan International UK has led on in recent years.

We are very proud of what this programme has achieved: more than 400,000 people gained access to reliable water supply, 2.5 million gained access to sanitation and almost 8 million were reached with hygiene promotion. In the past year, we have been concerned with the final outcomes of the project.

This was made all the more challenging due to the impact of Covid-19, which had a significant economic impact on Bangladeshi households. Bangladesh is also one of the countries most vulnerable to climate change as evidenced by the impact of cyclones and monsoons last year.

The final project survey found that improved latrines and water points are being maintained

and improved hygiene habits have been adopted. We have engaged with local government authorities who have increased their spending on water, sanitation and hygiene. We have partnered with local entrepreneurs to strengthen their ability to provide materials and construct improved latrines as well as enabling those who maintain them to empty them in a safe and hygienic manner. By putting greater focus on the sustainability of the results achieved by SAWRP, we believe that the impact will continue to be felt in the years to come.

Since the South Asia WASH Results Programme began in 2014:

More than
400,000
people gained access to reliable
water supply.

2.5 million
gained access to sanitation.

Almost
8 million
were reached with hygiene promotion.

Increasing Access to Quality, Safe and Inclusive Education for out of school children and youth in South Sudan

This project, which was funded by Education Cannot Wait, ran from the beginning of May 2020 to until the end of April 2021 and was undertaken in partnership with Oxfam and the Charity Empowerment Foundation.

We supported the educational needs of children and youth in Awerial, Yirol East, Magwi, and Kapoeta North in South Sudan through increased access to early education and improvement in the quality of that education. The process ensured a focus on gender and inclusion.

Over the course of the project, we reached 6,749 male and 5,606 female students and 196 male and 36 female teachers and successful outcomes included:

- 4 classroom blocks constructed, renovated or expanded in formal education setting
- 2 learning spaces established out of tents for 2 pastoral education programme centres
- 42 schools and learning spaces supported with a package of Covid-19 prevention measures (disinfection, awareness raising, distribution of IEC materials and hand washing facilities)
- 2366 children (1194 boys and 1172 girls) in formal education settings received learner's kits
- Needs assessment identified 170 children with disabilities

- 7 children with disabilities (5 boys and 2 girls in Kapoeta North) provided with wheelchairs
- 250 girls in candidate classes received menstrual hygiene kits and menstrual hygiene management training

The positive impact of the programme is shown by the experience of Odiya James. Although not formally trained, he has been a teacher for three years. He has learned about curriculum, lesson planning, assessment, teaching methods, and the role of teachers in both school and the community. James testified that,



This training has improved my confidence and interest in teaching as I now know what to do.

Odiya James



The training session on special education needs has made him realise that people with disabilities have equal rights and should have the same opportunities as able-bodied people. This has allowed him to overcome his worries surrounding his own disability.

Partnership with Education Cannot Wait

Education Cannot Wait (ECW) is the first global fund dedicated to Education in Emergencies (EiE) and protracted crises.

Plan International UK has worked closely with ECW since its establishment in 2016 to help it reach as many children and young people as possible with high quality programming. Having served as one of two civil society representatives in the ECW High Level Steering Group for the last few years, we are pleased to have handed over this year to new representatives, including for the first time a youth organisation.

As co-chairs of ECW's gender equality reference group and active participants, we contribute our expertise in relation to gender responsive education in emergencies programming which supports the quality of ECW's response. We also support ECW's resource mobilisation by campaigning for donors including the UK government to make funding contributions commensurate with the level of need – which has increased in the wake of Covid-19.

We are delighted to be partners in implementing a number of ECW programmes. From FY18 to present, Plan International has secured a total of USD19.1m for programmes across 16 countries: a total of 35 grants in support of education emergencies programming within critical crises. This includes USD6.43m by Plan International UK for countries and crisis including Mali,



Plan International / Nicolas Canton

Kenza and her friends, in Burkina Faso, are fully aware of the barrier measures to prevent Covid-19

Ethiopia, Cameroon, Mozambique, South Sudan and the Venezuela crisis.

We are also excited to be working with ECW to establish a network supporting youth activists advocating for education in emergencies in a number of countries, which will start work in 2021.

Crisis/Gender Inequality – Human Centred Design for Menstrual Health and Hygiene in Protracted Crises

This project set out to understand how menstrual health and hygiene (MHH) in refugee camps could be improved so that girls can have a better quality of life.



Angel is a Burundian refugee living in a refugee camp in Tanzania. Plan International provides menstrual hygiene kits to girls like Angel, including underwear and reusable sanitary pads

Challenges faced by girls in camps include unavailability of a regular supply of disposable menstrual pads and myths and taboos surrounding menstruation. This has affected the girls' power and control over their lives.



I have to wake up early before everyone else to wash my clothes and bedding when I have my period.

Angel, 14



This project used human centred and girl centred design in Dzaleka refugee camp in Malawi. Dzaleka refugee camp hosts approximately 50k refugees and asylum seekers. It was established in 1994 and mainly hosts communities from DRC but also Ethiopia, Somalia and other locations. Once trust was built with girls, women, boys and men, a wide range of participatory tools were used to discuss and address taboo issues. Practical considerations were addressed whilst understanding the culture which included fears about witchcraft. Workshops were held in July 2020 to come up with products that could be used in the camp.

Positive outcomes of this project include:

- Boys as allies
- Both girls and boys could consider menstruation as normal
- Participants were empowered to co-create solutions
- Learning from each other was a highlight of the experience

Anticipatory Action connected to Climate Change

Throughout the last year the DRM team have undertaken extensive work and research on 'Anticipatory Actions' (also referred to as Early Actions).

These are actions taken in anticipation of a crisis, whether climate- and weather-related shocks (such as droughts or floods), conflict, social unrest, electoral violence or health crisis. Anticipatory Actions are intended to reduce the impact of the crisis, improve the quality of the humanitarian response and assist individuals and communities to recover quicker.

Examples include a pilot programme – *Building Resilient Adaptive and Disaster Ready Communities (B-READY)* in the Philippines, run in partnership with our organisation in the Netherlands. Digital weather forecasting and risk modelling information is used to facilitate rapid, digital cash transfers to vulnerable households before disaster strikes. During the course of the pilot, two pre-emptive cash payments were made to vulnerable households, the most recent being in February 2021.

In Zimbabwe the Building Resilience Fund supports communities through different hazards they may face. The programme uses traditional forecasting methods and indigenous knowledge integrated with meteorological forecasts to assist communities to manage their risk by making informed decisions. There are agreed indicators

such as food stocks and access to water which are used to bridge the gap between routine resilience building and crisis response. School children participate in the monitoring of supplies and sharing of information.

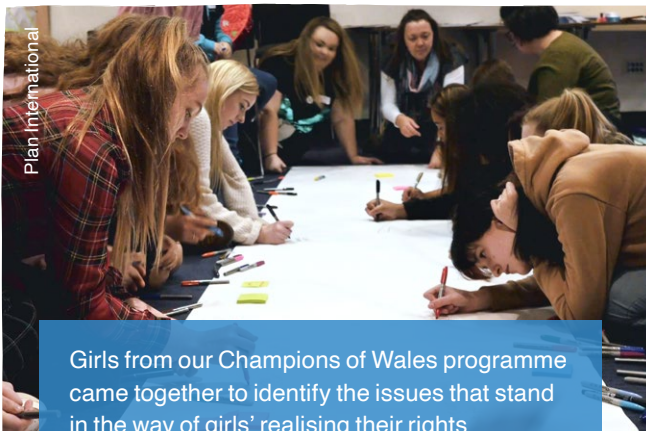


Disaster preparedness training for mothers in Barangay Matarinao, the Philippines – run as part of the B-READY project.

Champions of Wales

We launched Champions of Wales in September 2018 and the project is due to complete in April 2022. In that time, we will work with a core group of 200 young people who will become champions of equality in their communities. Through these 200 champions we will reach a further 20,000 young people in Wales.

A fundamental part of the project is building the skills and confidence of each ‘champion’, with the aim of them sharing their new-found knowledge and capabilities with their peers. This ‘ripple effect’ will help change attitudes and promote gender equality among 2,000 young people. The different levels of participation include 201 programme Champions, the young people who are attending on a regular basis, or we are undertaking regular contact with, and a further 31 participants who have completed the Champions of Wales programme and have then gone on to undertake advocacy and campaigning work.



Girls from our Champions of Wales programme came together to identify the issues that stand in the way of girls’ realising their rights

The impact of these programmes is transformative for the young people involved. Recently, one of the girls participating in the Champions of Wales programme had decided to drop out of her STEM GNVQ due to her mental health and feeling out of place in a class full of boys. However, she contacted her college and negotiated support from her tutor and a better study environment for herself and will resit the year in 2021/22. She told us, “You [her group] made me feel like I could”.

Work in the UK

As a global charity it is important we also focus on girls’ rights in the UK. We have taken our learning from our international work to deliver strong domestic programmes. We began piloting Girls’ Rights programmes in the UK in 2016. Following on from this, a new team was created in 2020 with a new strategy developed to design and implement domestic programmes which strengthen our capability in the vital areas of research and advocacy, youth engagement, and broader culture change initiatives supporting girls’ rights in the UK.

As our domestic ambitions and impact grow, our work in the UK will see continued development in all these areas. Our UK programmes framework clarifies our approach to what we do in the UK – and delivers strong, high impact programmes which create real change for girls on the issues identified in State of Girls Rights 2020. Priorities include education, safety and safe spaces, body image and mental health.

GOAL 2:

VOICE FOR CHANGE

Throughout the last year our teams have worked together, and with others, to continue to be a powerful influencing voice for change and create opportunities for young people to have their voices heard by decision makers.

This year has been a challenging one where we have seen the UK government make significant cuts to the UK aid budget. We have challenged these cuts and highlighted the devastating impact they will have on some of the most marginalised girls and communities globally. In May, 3000 of our supporters emailed their MPs asking them to support a reversal of the cuts. We continue to make the case for the cuts to be reversed as soon as possible, especially as the Covid-19 pandemic is continuing to hit those already worst off the hardest.

We have also been able to seize opportunities to achieve progress for girls through our influencing. We co-led a group of civil society organisations, multilateral and UN agencies, successfully influencing the Girls' Education Declaration adopted by the G7 leaders in June. The Declaration commits leaders including the UK to recognise the gendered barriers that keep girls from learning, and to invest in comprehensive sexuality education and youth leadership.

The UK-hosted G7 also provided an opportunity for young people to have their voices heard by global leaders and decision makers. We organised the education sessions at the C7 and W7 summits and supported our youth partners, Transform Education, to hold a consultation with the UK Government's official Gender Equality Advisory Council (GEAC). The young people met with the Council's Chair, Sarah Sands, and the UK Children's Commissioner Rachel De Souza. Their recommendations around gender transformative education were reflected in the final GEAC recommendations for the G7.

We have undertaken research to understand the impact of Covid-19 on education around the world, engaging nearly 2000 adolescents, parents and teachers in Guatemala, Honduras, Kenya, Nepal and Sudan. This research found that nearly three-quarters were unable to teach remotely due to lack of connectivity and devices (either their own or their students) and more than two thirds of adolescents feel that they had learnt less at home than they would have done at school.

Other strategic priorities include placing particular emphasis on girls who are affected by conflict and crisis and advocating for girls to have control of their bodies through sexual and reproductive health and rights (SRHR).



Maya and Gemma Tutton,
co-founders of Our Streets Now

Crime Not Compliment: Making a difference for girls in the UK

Together with grassroots organisation **Our Streets Now**, we launched our *Crime Not Compliment* campaign in November 2020. Our objective is for all forms of public sexual harassment (PSH) to be made a crime.

We have worked with leading human rights lawyers to draft a comprehensive Bill, and have worked to build support for this in Parliament and the Government. In February 2021, members from our Youth Advisory Panel met with the Home Secretary to share their direct lived experiences of PSH and why it needs to be made illegal. In summer 2021, the Government released its Violence Against Women and Girls Strategy and committed to reviewing the gaps in legislation and then to consider whether a new law is needed.

To date, nearly 59,000 supporters have joined the campaign. They have taken various actions such as:

- Responding to the Home Office's public survey as part of its Violence Against Women and Girls (VAWG) Strategy consultation.
- Over 10,000 emails written to MPs asking them to support the campaign by making the case for legal change, and asking them to put down a Private Members Bill or support one if tabled.
- Sharing our campaign with their friends and family.



Sandra, 14, and her mother Rainha live in a resettlement centre in Buzi, Mozambique, after their home was destroyed by floods in the aftermath of Cyclone Idai

Partnerships with young people advocating for change

We have developed some exciting partnerships with young people in our influencing for change on girls' rights in the UK and globally.

We have a new partnership with youth-led activist network Transform Education, working to transform education for gender equality around the world.

We are working in partnership with the Education Cannot Wait fund to build a new youth advocacy network. This will support young people living in crisis-affected countries who are advocating

for more political commitment and funding for education for children and young people, especially girls, affected by conflict and crisis.

We worked with seven young women in Malawi and Zimbabwe as co-researchers for our global research Power to Decide. This research explored the first-hand experiences of adolescent girls and young women and what enables them to claim their sexual and reproductive health and rights. The young co-researchers reached 230 girls aged 10–19 in peri-urban and rural Zimbabwe, rural communities affected by long term climate insecurity, and short-term disaster response to Cyclone Idai in southern Malawi.

GOAL 3:

YOUTH CENTRED

We recognise that to be an organisation that is truly working for girls and young people, we also need to work with them, ensuring their views and experience are at the heart of our work wherever possible. Over the last year we have continuously challenged ourselves to ensure the voices, views and experiences of young people are at the heart of our work.

The *Young Health Programme* (YHP) is a global disease prevention programme co-founded with AstraZeneca in 2010. It works with young people aged 10–24 to reduce the risk of NCDs (Non-Communicable Diseases), including type 2 diabetes, cancer, cardiovascular and respiratory diseases, and mental and neurological health conditions, through preventing the use of tobacco, harmful use of alcohol, physical inactivity, air pollution and an unhealthy diet. In 2021, we continued our work with young people across Vietnam and Thailand, training them as Peer Educators who share vital health messaging, launched a new phase of the programmes in Kenya, Indonesia and Brazil and expanded with new programmes in Colombia and Egypt.

In September 2020, in partnership with AstraZeneca, we announced the expansion of the *Young Health Programme* to the UK. The YHP UK aims to support and work with young people in the UK to realise their right to good mental health and

wellbeing, regardless of their gender. The YHP UK is designed with and for young people, following an innovative Youth-Centred Design model which places young people's voices at the centre of the programme. The YHP will listen to the challenges that young people face and identify what changes they'd like to see happen. Together we will work to develop and adapt solutions.

We recruited a diverse and passionate group of 16 young people from across the UK aged 14–24 to form our Youth Insights Group and shape the future of the 5-year programme in the UK. We have been working closely with them as we prepare to launch in Manchester later this year. The YHP UK will be working across four locations and with over 130,000 young people (aged 10–24) over five years.



Still from the Young Health Programme recruitment video, 2021

This year our Youth Advisory Panel have been involved in many different ways working closely with Plan International UK staff, partners and stakeholders. A group of young people met with the Home Secretary to discuss our *Crime Not Compliment* campaign and their experiences of public sexual harassment and they also participated in an Instagram listening session about online safety for girls. Our Young Advisers lent their voices to our advocacy and campaigning and worked to shape what's next for influencing at Plan International UK too.

We have said goodbye to our long-term members of YAP through a virtual graduation ceremony. They will be missed but we are so proud of their

work over the last few years to make the world a better place for children and girls. We are now recruiting 18 new Advisory Panel Members and two new Youth Observers on our board.

“

It has been an honour to represent Plan International UK at incredible events as well as having the opportunity to work on the *I Say It's Not OK* campaign, speaking out against street harassment with other amazing YAP members.

Atlanta, YAP member 2019-21

”



Plan International / Fran Alfonso

Atlanta, 19, UK

GOAL 4:

MAXIMISE INCOME

We would like to thank our supporters for their ongoing support, whether they be individuals, trusts and foundations or companies, in what has been an extremely challenging environment due to the economic impact of Covid-19 and proposed government cuts to the aid budget.

Whilst we still need to understand the implications of the government spending review, we continue to re-examine our funding model to maximise our resources for impact as part of our new strategic goals. The challenge for Plan International UK will be to ensure that any new income sources are resilient and adaptable. We are working hard to consider new audiences that might want to support our vital work.

About two-thirds of our voluntary income comes from individual giving including child sponsorship and about a third comes from our partnerships with companies, trusts and foundations. Despite the economic environment, it is very heartening that our individual child sponsors remain so committed to Plan International UK. Whilst we are planning to increase our sponsorship reach, we are also working hard to establish new major partnerships and to develop them over time with a particular emphasis on working with those who share our values and purpose.

Philanthropic Partnerships Team

The Philanthropic Partnerships team works with Trusts, Foundations and individual donors to deliver long-term, sustainable programmes that transform children's lives across the globe.

Our partners are helping to provide the essentials children need to grow up safe and healthy and are challenging gender inequality. We know that when we work with others, we're stronger and can improve the quality of life for as many children as possible.

In the right environment and with the right investment, our experience has proved that girls can break the cycle of poverty. *Women for Girls* is a giving circle of committed women who have come together to make lasting change for girls. The group supports projects in Ethiopia, Zimbabwe and Zambia – all are focused on amplifying the power of girls by supporting their education and entrepreneurial skills. To date *Women for Girls* members have unlocked £770,000, maximising our supporters' impact to create lasting change.

We're thrilled to have launched a transformative new project in the Bolivian Highlands this year with the support of our partner, Latin American Children's Trust. We're working to strengthen feminist leadership and promote gender equality for young people. The project builds on the success of our ongoing Dream Clubs project in Ecuador (also funded by Latin American Children's Trust) with its focus on Sexual and Reproductive Health and Rights (SRHR) and social and economic empowerment.

We would like to say thank you to our partners who help us to achieve our vision: a world where every child has the same chance in life.

Corporate Partnerships

Plan International UK's strategic goals have consolidated how we work with the private sector this year – our corporate partnerships have contributed to all goals, as well as creating positive changes for young people in the UK and around the world.

Our partnership with Credit Suisse – one of the world's leading financial services providers – works to improve the financial education and life skills of girls in Brazil and China. More than 144,000 girls have been reached to date through our programme, which also aims to increase girls' self-confidence and agency over their future choices.

This year has seen the wrap-up of our Empowerment through Sport programme in nine communities in Brazil, delivered in partnership with DAZN. These projects use sport to empower girls and boys to access education and campaign for gender equality, and have reached more than 1,000 children to date.

Despite the challenges of football being played behind closed doors, our partnership with Chelsea Football Club still enjoyed a winning season.

Together we continued to support children around the world through *Football for Change*, including



Alejandra, 18, is part of a project that promotes gender equality through football

the club and fans raising over £40,000 for our Covid-19 response in India.

These are just some of the ways that working with the private sector enables Plan International UK to achieve impact for children and equality for girls around the world.

People's Postcode Lottery

This year we were delighted to celebrate an incredible milestone with our partner People's Postcode Lottery whose players have raised more than £10million for Plan International UK since December 2017. This is a fantastic achievement and has changed the lives of children and young people around the world.

People's Postcode Lottery players have continued to support some of our most significant pieces of work this year, from our coronavirus emergency response to enabling out-of-school girls to get back to learning. We were also delighted to use funds raised by players to support our work in the UK, particularly our *Crime Not Compliment* campaign.

The flexibility of this support has been as important as ever during this challenging year. It has allowed us to direct resources where they are most needed and plan strategically during uncertain times.

Below are just a few examples of what we have achieved this year thanks to our partnership with People's Postcode Lottery:

- Reached 248,078 children, young people and their communities
- Provided 3,021 disabled children in Nigeria with assistive devices
- Enabled 6,279 out-of-school girls in Zimbabwe to continue learning during Covid-19

Thank you to People's Postcode Lottery players and the team for their ongoing and transformational support towards our work.

This year, thanks to the People's Postcode Lottery, we have:



Reached

248,078

children, young people and their communities



Provided

3,021

disabled children in Nigeria with assistive devices



Enabled

6,279

out-of-school girls in Zimbabwe to continue learning during Covid-19

Social Development Direct (SDDirect)

Since we acquired SDDirect in spring 2020, it has continued to deliver impactful programmes across its portfolio areas of Inclusive Economic Development, Gender Based Violence prevention, Governance and Inclusive Services and Security, Justice and Peacebuilding.

As a core consortium partner in the DFID *What Works to Prevent Violence Against Women & Girls* (VAWG) programme, the team ensured that key lessons have been disseminated effectively to shift policy and practice related to VAWG prevention. The programme has demonstrated that VAWG can be prevented within the lifespan of a programme which is significant positive change. It has increased the understanding of violence and its drivers, as well as providing significant learning and insights on how interventions can be adapted and potentially brought to scale by providing robust evidence of the effectiveness (or not) of various different types of interventions across multiple sectors and settings. SDDirect is a core partner in the follow-on *What Works 2* programme, which will begin in October 2022.

SDDirect's flagship Safeguarding Resource and Support Hub (RSH) has been extended to the full five years. RSH supports organisations in the aid sector by strengthening safeguarding policy and practice against Sexual Exploitation, Abuse

and Sexual Harassment (SEAH). The Hub is an open-access platform bringing together relevant guidance, tools and research, and signposting quality-assured safeguarding support. It creates opportunities for meaningful engagement through online communities, discussion forums and live events. Following successful creation of Africa hubs in Nigeria, Ethiopia and South Sudan, the programme is now expanding to the Middle East with hubs in Jordan, Syria and Yemen due to launch in September 2022. RSH delivers resources in 8 languages and there have been over 121,000 visitors to the RSH website to date. This year saw the launch of new web pages in Arabic, Tigrigna, Oromo and Somali & Nigerian and South Sudan web pages.

Other major programmes included Gender Based Violence prevention and response work in Malawi and Zimbabwe, support for civil society in Ethiopia, provision of safeguarding expertise to the Girls Education Challenge, help desk services for UNICEF, and a range of evaluations and strategy papers, including a landmark evaluation for UNAIDS on HIV and VAWG comprising 9 case studies (Haiti, Cambodia, DRC, Tanzania, Zimbabwe, Argentina, Indonesia, Tajikistan, and Algeria).

SDDirect contributed donations of £368,000 to Plan International UK over the 12 months to June 2021.

Staff from across Plan International UK and SDDirect have agreed a framework for quarterly learning exchanges. With two 'Meet and Greet' sessions followed by peer-to-peer learning sessions on the impact of our work and specific lesson learning around sexual orientation, gender identity and expression and sex characteristics (SOGIESC) and disability inclusion. Plan International UK and SDDirect are also working to develop our strategic partnership building in the development sector.

“

I feel that I am making a difference. I see the girls coming to join our programmes, I can see the difference that I make. Girls and parents trust us, that is why we have high engagement from children and adolescent girls.

Alia, 35, Jordan

”



Alia, 35, is an integral part of Plan International's team in Azraq refugee camp, Jordan

OUR FOUR STRATEGIC ENABLERS



Participants in Plan International Bangladesh's campaign to ensure that every girl and young woman has power over her own life and can shape the world around her



Kadjidja, 8, tests out her new prosthetic leg

ENABLER 1:

THRIVING CULTURE

Throughout the last 18 months our staff have shown incredible resilience in adapting to working from home. Supporting the wellbeing of staff has been a priority throughout this period and this will continue as our staff and volunteers start to transition back to working in the office and we adopt a new hybrid way of working.

To support our ambition to create a thriving culture we have developed a People and Culture Framework, which identifies a number of key areas that we will focus on to support the delivery of cultural change across the organisation over the next three years. This has included developing a Diversity and Inclusion Framework and Anti-Racism Action Plan, starting the process of embedding the Plan values and Feminist Leadership Principles in everything that we do and working with managers and staff to determine new ways of working through our Workplace of the Future and Process Improvement initiatives.

Over the next two years we will build on the foundations that we have put in place this year to achieve the long-term cultural change that will enable our people and organisation to thrive and for Plan International UK to continue to play an effective role in the delivery of Plan International's overall mission to advance children's rights and equality for girls.

ENABLER 2:

INSPIRING BRAND

Over the last year we have undertaken a review of our brand strategy, created a powerful and unifying internal brand proposition and begun a refresh of our brand identity, to maximise our ability to fundraise, influence and programme.

Over the last year we have undertaken a review of our brand strategy, created a powerful and unifying internal brand proposition and begun a refresh of our brand identity, to maximise our ability to fundraise, influence and programme.

With input and feedback from UK staff and other Plan International colleagues, we have created a girls-led brand that reflects our aspiration for an equal world where all girls are heard, and their potential fulfilled. As well as refreshing our visual identity, we have also developed a new brand personality and tone of voice for Plan International UK, to build consistency and impact in our external communications. The new brand strategy and guidelines will be fully implemented in the 2021–22 financial year.

As well as refreshing our brand identity we have taken additional steps to build an inspiring brand, including a restructure of the Brand and Digital Engagement Unit to foster areas of expertise in brand planning and the development of stories and content that will demonstrate impact and

improve our organisational storytelling. In the last year we also began a project to review and refresh our audience strategy, to better understand our audiences, their behaviours and attitudes, and motivations, as well as identifying new and potential growth audiences to future proof our brand.

The introduction of the new team structure, increased focus on brand insights, and a new approach to our external communications planning has set us up to further build and strengthen our brand awareness and understanding in the year ahead, to enable Plan International UK to stand out in a crowded children's charity space with a distinct and consistent brand voice.

International Day of the Girl

On 11 October we celebrated International Day of the Girl with a campaign to raise awareness of our role as a champion of girls' rights.

Now More Than Ever aimed to increase understanding of the risks faced by girls as a result of the pandemic. We reached more than 2.7 million people with powerful content including a video which celebrated the voices of powerful girls around the world. This was across our social media channels and also those of our high value supporters. The campaign attracted coverage in some leading magazines and on radio. Chelsea Women's football team played a match on the day wearing the Plan International UK branded kit. We look forward to building on this success in 2021!

ENABLER 3:

THINK DIGITAL

At the end of 2020 we established a Digital Taskforce to begin to explore how we can continue to embed digital skills and the use of data into how we think and work so we can begin to develop our ability to operate effectively in our digital age. We are in the initial discovery phase of this enabler.

Over the last year we have progressed with two significant projects to support our ambition to fully utilise all the opportunities offered by digital technology. The Database Marketing Programme will significantly improve our data management and reporting functions, meaning that we will be able to make our fundraising appeals and supporter updates most cost-effective, generating more income for our charitable objectives.

Going forward, this will mean improved capability for more personalised communications, and it will support us to use our resources more efficiently. This is a major undertaking which will be delivered in 2022.

During the year we also initiated a major upgrade to our website and content management system (CMS). This will include a critical upgrade to current version of Drupal – the CMS the website is built in – to increase security and technical reliability, as well as updates to the website design and structure that will deliver income, brand and



Girls use computer to access online training in Lai Châu Province, Vietnam

resource benefits. This project's objectives include increased income generated via the website, improved user experience and safeguard against critical security risks. This project is also due to be delivered in 2022.

ENABLER 4:

ONE GLOBAL PLAN

We are embracing our role as an active member of the global Plan International family and staff have been active in the Global Strategy Update which was approved in July and will be presented to the Members Assembly later in the year.

We have also worked in partnership across the organisation.

Adolescent Pregnancy and Young Parenthood (APYP)

Plan International's work on adolescent sexual and reproductive health and rights (SRHR) has developed over the past decade, aiming to tackle root causes of gender inequality and shifting unequal power relations that control girls' sexuality.

Adolescent SRHR has been prioritised by a number of Plan International's country offices over the years, with exciting work underway in all regions where we work.

Plan International UK has worked with colleagues across the Plan family, and we have produced a roadmap to strengthen our rights-based approach to adolescent pregnancy and young parenthood –



Kadiguiata, 22, has returned to school after giving birth to her daughter

balancing child protection imperatives alongside children's evolving capacities to consent to sexual activity and recognising adolescents' right to decide over their own bodies and lives.

We also worked with other Plan offices to roll out Plan's *Conversations that Matter* training package with staff. This training examines perspectives around adolescent sexuality, pregnancy and young parenthood and challenges views that result in negative and stigmatising language which can be damaging to girls.

Furthermore, we recently commissioned a language guide on APYP and developed a global programme to support the prevention of unintended adolescent pregnancies. We also provided support to young parents.



Saida, 19, Guatemala, has witnessed firsthand the effect the Covid-19 pandemic has had on her family and community

Real Choices, Real Lives

Since 2006, Plan International UK has been following the lives of around 140 girls in 9 countries across the world, through a unique longitudinal research study, *Real Choices, Real Lives*.

The study, which over the years has generated a huge amount of rich data about the girls' lives, will continue until 2024 when the girls turn 18.

This year, despite the Covid-19 pandemic, we have been able to visit the girls in all 9 countries and collect data which will give us insight into how the pandemic has affected the girls and their communities. A report based on this data will be published later in 2021 and we will share this widely so the information can be used by policy makers and practitioners.

Over the last year management of the report has been transferred from the UK to the Global Research team. This will give us increased opportunities to share the insights across the Plan family to be used in programme development and influencing work.

LOOKING FORWARD

Next year will be the first full year of delivery against our new strategy. Our focus will continue to be on child sponsorship, programming and influencing as the core routes to achieving lasting impact for children, especially girls. Mid-year we will review progress against the strategy and consider any adjustments necessary in light of the Global Strategy update currently being finalised by Global Plan.

1 PROGRAMME WITH IMPACT

We will further strengthen our work as a leading education supplier, continue to develop our capacity for humanitarian response and work to deliver our new UK Programme strategy aimed at adolescent girls in the UK. We will continue to deepen our relationships with Plan International partners to maximise impact.

2 VOICE FOR CHANGE

We will develop and start to implement our influencing framework for global girls' rights and continue delivery against our UK framework agreed last year. We will continue our UK priority campaign #CrimeNotCompliment, seeking protection for girls from all forms of public sexual harassment to be enshrined in law.

3 YOUTH CENTRED

We recognise that in order to be an organisation that is truly working for girls and young women, we also need to be working with them, ensuring that their views and experiences are at the heart of our work wherever possible. We will continue to embed this approach next year.

4 MAXIMISE INCOME

Our new fundraising strategy was agreed last year, and we will continue to prioritise child sponsorship, income diversification and the development of new fundraising initiatives. We'll complete work on our funding model so that we maximise the funds we have available and use them to create the biggest sustainable changes we can for children's rights and for girls' equality.

5 OUR STRATEGIC ENABLERS

We will continue to develop the aspects of our work which strengthen delivery of our strategic goals. Plans for next year include: delivery against our Anti-Racism and Diversity and Inclusion plans; rollout of our refreshed brand identity and support hybrid working for maximum effectiveness.

FUNDRAISING STATEMENT

Plan International UK aims to build strong, respectful and transparent relationships with our financial supporters. It is only through the generosity of individuals, companies and other organisations that our work is possible.

We know that for our supporters, their charitable giving is an important and positive part of their lives. We will always strive to achieve the highest standards in our fundraising and communication with supporters.

The following principles guide our fundraising:

- We aim to inspire people to give or raise money for Plan International UK
- We thank our supporters appropriately and demonstrate the difference their money makes
- We keep supporters' data secure and do not sell or share it for marketing purposes
- We are proudly registered with the Fundraising Regulator, demonstrating our commitment to the Code of Fundraising Practice and the Fundraising Promise
- We ensure that all of our fundraising is compliant with the Code of Fundraising Practice, and we monitor this regularly through our Fundraising Compliance Working Group: there are currently no areas of non-compliance
- We manage agencies and professional fundraising organisations working for us closely and demand high standards of them to ensure

supporters and the wider public do not feel pressured to give and are treated with respect at all times, with a particular focus on the protection of vulnerable people

- We undertake a series of checks to ensure fundraising partners and agencies are financially viable and meet our ethical criteria, prior to working with them
- We make sure our fundraising partners and agencies are monitored appropriately and undertake face-to-face visits, mystery shopping and call listening
- We listen to supporters and act on their communication requests
- We endeavour to build long-term relationships with our supporters, enabling them to support the charity in all the different ways they choose
- We genuinely appreciate feedback from supporters and the public and have procedures in place to review our fundraising activities in light of feedback and complaints we may receive.

In the year from 1 July 2020 to 30 June 2021 there were a total of 57 complaints relating to our fundraising activity. 42% of these complaints related to direct mail, 5% to face-to-face fundraising, 4% to telephone fundraising, 19% to television fundraising and 30% to email fundraising. The number of complaints received in this period is significantly lower to the previous year (FY20: 127). This reflects both significant changes to our fundraising approach during the Coronavirus pandemic and our ongoing efforts to listen to feedback, learn and improve. We are committed to continuous improvement and act on all complaints and feedback we receive.

FINANCIAL REVIEW

INCOME

The Charity had a strong financial performance in the financial year ended 30 June 2021. Our total income increased by £7.2m, to £69.8m, against the previous financial year, FY20, thanks to contributions from individual givers, major partners and institutional donors. Covid-19 restrictions continued to impact our ability to raise income through fundraising events, and we had to continuously monitor and adapt our programmes to ensure we were continuing to deliver impact. Unrestricted income increased to £30.3m from £29.7m in the prior year. Over half of unrestricted donations come from our sponsorship income (£15.8m), which helps us to deliver community led programming in almost 50 countries. Driving this growth was an increase in sponsorship donations due to the great generosity of existing Child Sponsors and more than 8,000 new Child Sponsors. As at 30 June 2021 we had 70,000 sponsors sponsoring 75,000 children.

Trading income increased due to a full year of income from SDDirect, which was acquired on 10th March 2020 and therefore only contributed 4 months of income in the prior financial year. Our partnership with People's Postcode Lottery remained strong, with two lottery draws in the year raising £1.3m.

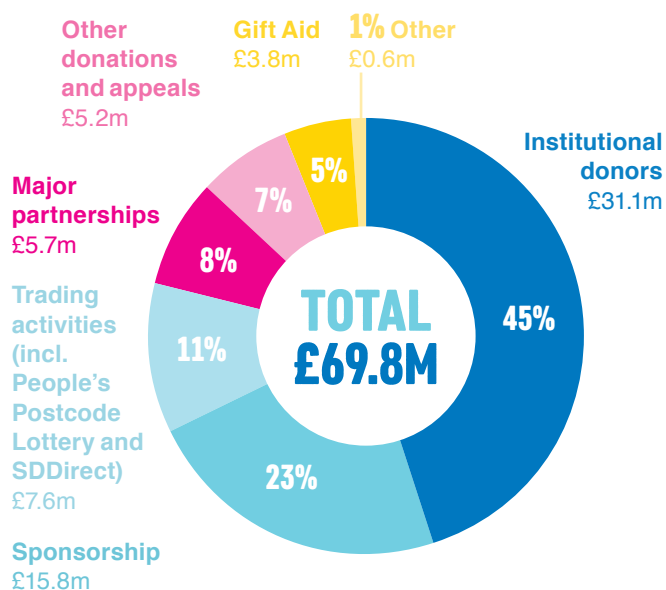
Restricted income grew by £6.6m against the prior year, to £39.4m. We were part of the Disaster Emergency Committee (DEC) Coronavirus appeal which launched in July 2020 and raised £1.2m

for Plan International UK, including the funds generously given through our own appeal.

Plan international UK continues to build relationships with major partners (corporates, trusts and foundations). Our income from these partners, £5.7m, decreased slightly against the last financial year by 5% but we have continued to build on existing strong, long-term partnerships with AstraZeneca, People's Postcode Lottery, Latin American Children's Trust, Credit Suisse, the Chelsea Foundation, the Costa Foundation and DAZN as well as securing new partnerships with Urban Outfitters and Clear Channel. We also received significant new donations from Unilever and Reckitt for our Covid-19 response.

Our income from institutional donors increased by £5.9m, to £31.1m. Due to the threat from Brexit, impacting European funding, and the UK government's aid cuts, we have continued to develop relationships with other institutional donors such as Education Cannot Wait (ECW) and UN agencies. We've continued to see our humanitarian programming in education in emergencies and child protection in emergencies grow in strength through ECW and UN funding, including in our response to Covid-19 where we've worked with country teams to ensure that children can continue to learn and are kept safe as the impacts of the pandemic are felt. Strong adaptation of development programmes within this challenging context has also enabled us to maximise FCDO education funding in FY21.

WHERE OUR INCOME CAME FROM IN 2020/2021



EXPENDITURE

In the year ended 30 June 2021 we spent £74.9m to make a difference to children around the world. This is an increase of £15.7m spend compared to the prior year, which has all been on Charitable Activities. This is driven by increased donations to delivery partners from restricted funds due to increased restricted income in the year and a spend-down of prior-year funds. We have also spent down our designated Programmatic and Strategic Development Fund, to match funding provided by our institutional donors and further support our programming. In addition, we have seen a full-year of SDDirect expenditure in this financial year compared with only 4 months (post acquisition on 10 March 2020) in the year ended 30 June 2020.

£64.8m, or 86.6% of our expenditure, was spent on charitable activities. This includes an allocation of support costs, in line with charity accounting rules.

Of our spend on charitable activities, 57% was on our long-term development work, including in our sponsorship communities, 32% on emergency and disaster response work, 2% on campaigning and awareness, and 9% through our social enterprise investment in SDDirect (SDD).

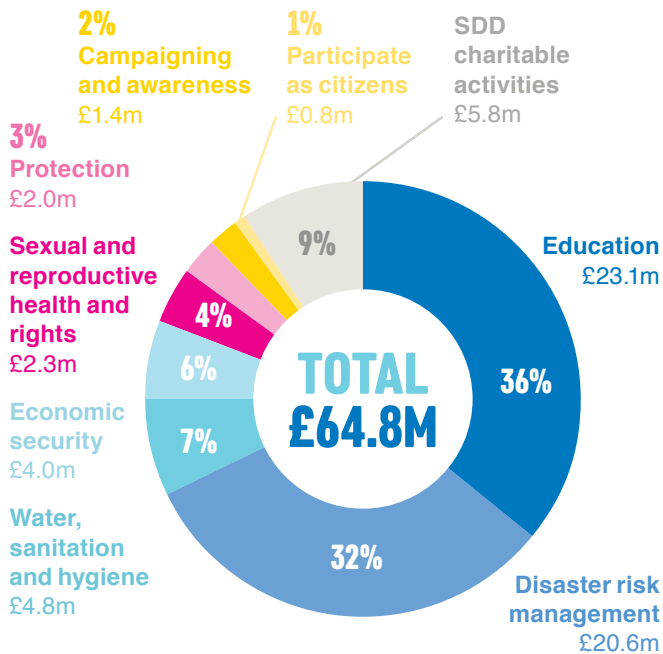
We have seen an increase in spend on education due to the strong progress of the three FCDO funded Girls' Education Challenge programmes in Sierra Leone, Ghana and Zimbabwe, which support marginalised girls and children with disabilities to attend school, learn in school and successfully transition to next steps beyond school. The FCDO funded South Asia WASH Results Programme Extension (SAWRP II) in Bangladesh also came to a successful conclusion in the financial year, having delivered fully against its objectives of reaching and enabling sustained behaviour change for 617,835 beneficiaries in the area of sanitation, 663,045 beneficiaries in the area of hygiene and 117,419 beneficiaries in the area of water.

In the Disaster Risk Management space significant areas of spend include Resilience Plus project, focused on building the resilience of the most vulnerable communities in Nepal and ensuring basic needs were met in the height of the covid19 pandemic. The project, funded by FCDO, supported communities through value voucher assistance, targeting the most vulnerable households including female headed households and households of people with disabilities who were unable to generate an income at that time.

We also worked collaboratively with implementing partners on United Nations Office for the Coordination of Humanitarian Affairs (OCHA) funded multi-sectoral projects in Sudan, supporting the sectors of food security and livelihoods, health, nutrition, and protection.

We continued our advocacy and campaigning work, promoting girls' rights and equality in the UK and internationally.

BREAKDOWN OF CHARITABLE ACTIVITIES IN 2020/2021



The total of £64.8m given above matches the total charitable activities expenditure on the Consolidated Statement of Financial Activities (p63).

RESERVES AND FUNDS

The charity holds three categories of reserves:

- **Unrestricted Reserves** comprising of:
 - **General Reserves** also known as Free Reserves
 - **Designated Reserves**
- **Restricted Reserves**

General Reserves

General Reserves, also known as Free Reserves, are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. Each year, the trustees review the reserves range, i.e., the level of general funds that should be held in reserves, rather than spent on our charity's activities. With a significant proportion of income arising from child sponsorship, we can predict much of our total monthly income with a reasonable degree of confidence. However, income from appeals and grants is more difficult to predict and holding some general funds in reserve is essential, to ensure we have sufficient liquidity to manage our business and to ensure that our ability to carry out our work is protected against any unexpected negative financial events. The current Covid-19 pandemic is such an event where the charity's strength in reserves had allowed it to continue operating.

The reserves policy was reviewed by Trustees in February 2021, and it was agreed that Plan International UK should hold General Free reserves at the end of each month equivalent to 4–5 months' unrestricted operating expenses. These funds should be held in liquid assets. i.e., cash or near cash investments.

General Reserves were £9.7m at 30 June 2021 which is equal to 4.4 months of unrestricted operating expenditure. This includes £9.1m cash in bank (4.1 months), in line with the reserves policy of holding funds in liquid assets.

Designated Reserves

We have three designated funds:

The Fixed Asset Fund (including tangible and intangible fixed assets)

Our Fixed Asset Fund represents long-term assets such as leasehold property improvements and the Goodwill from the SDDirect acquisition. The fund value has decreased by £0.3m to £1.7m during the year due to the amortization of Goodwill and the depreciation of fixed assets.

The Programmatic and Strategic Development fund

The Programmatic and Strategic Development fund represents People's Postcode Lottery funds not spent by year end. The Board of Trustees have agreed that the Programmatic and Strategic Development fund will continue to be spent on specific programmatic areas, organisational excellence initiatives and strategic development. The fund was £0.1m as at 30 June 2021 as the majority of funds have been spent down.

The SDDirect (SDD) fund

The SDDirect was a new designated fund in 2020 following the acquisition of SDDirect and represents the net current asset value of the trading subsidiary.

Together, General Reserves and Designated Reserves form our Unrestricted Reserves.

Restricted Reserves

Restricted Reserves of £4.5m (2020: £7.2m) represent donations and grants that will be spent in the following years on our programme work, most of which is delivered through Plan International Inc. The reduction in-year is due to restricted funds being passed to Plan International Inc. and other partners for programme delivery.

MANAGING RISK

Plan International UK operates in highly unpredictable environments where it is critical to identify and mitigate the principal risks faced by the organisation. The expectation is not to eliminate all risk but rather to set out a management system and governance oversight whereby significant risks can be identified, assessed, mitigated, monitored and reported across the organisation.

Recognising and analysing our risks is a key part of understanding how we operate, and it is therefore important that we manage our risks effectively in order to promote the achievement of our objectives.

The Plan International Global Risk Policy applicable to all Plan International members includes a global risk appetite statement, which defines the level and nature of risk considered acceptable to achieve our objectives.

The Board of Trustees has ultimate responsibility for risk management within Plan International UK, including risks related to use of funds in Plan International countries in receipt of UK funds. The trustees are satisfied that appropriate internal control systems are in place within Plan International to manage the key strategic and operational risks that are identified.

The following framework provides the trustees with assurance that systems are in place to manage risks:

- The Board of Trustees receives regular reports on performance against the board-approved strategy and annual plans and budgets. Trustees also review the work of the Audit Finance and Risk Committee and the Leadership team on the oversight and management of significant risks. It reviews the organisation's risk register once a quarter.
- The Board of Trustees has oversight of our fundraising strategy. It ensures that we are fundraising in a manner which is in line with both our legal obligations and public expectations of charities, and that associated risks are identified and managed appropriately.
- The Audit, Finance and Risk Committee has oversight of organisational risks and the internal controls framework within which we operate. The committee approves the annual risk-based internal audit plan and receives regular internal audit reports and progress updates. The Leadership team reviews key strategic and operational risks, considers new and emerging risks, reviews internal audit reports and assesses progress with implementing mitigating actions.

Our most significant risks and mitigating actions, covering our work in the UK and our work in Plan International countries are set out below:

Potential risk	Key action taken to mitigate
<p>We fail to ensure the safety of those we work and care for</p>	<p>As an organisation that works to advance children’s rights, safeguarding is an important focus, and we continue to invest in our safeguarding arrangements. We worked closely with our colleagues across Plan International to address safeguarding risks to the children and adults we work with, as well as our staff in our international programmes, including adhering to the global policy and procedures. Our Safeguarding Oversight Group has an overview of how we manage this risk, and we have mandatory training for all staff and volunteers as well as pre-engagement checks. We have invested in additional safeguarding staff.</p>
<p>Our impact for children and young people, especially girls and young women, is reduced</p>	<p>We work closely with the Plan International family on the design and delivery of effective programmes. In FY21 we continued to adapt our programmes to support delivery during the pandemic. We advocated for ODA to remain at 0.7% and have been working to reduce the effects of any cuts in our programme funding.</p>
<p>A decline in income reduces our ability to deliver on our objectives</p>	<p>We monitor closely all factors which may affect our income such as the economic effects of the pandemic, reduced access to EU funding post Brexit and the reduction in – and possible repurposing of – aid from the UK government. In September 2020 we completed a cost reduction programme, in order to produce a break-even budget for FY21. We managed to exceed our income targets for FY21 and so our financial health is in a good position in the short term but the longer-term risk remains. As we entered FY22 we had no knowledge of how the FCDO aid cuts would affect our income and so we budgeted for a % cut in an attempt to mitigate effects in the UK.</p>
<p>Serious legal or regulatory breach or fraud</p>	<p>We continue to ensure we have appropriate policies and procedures in place to be fully compliant with all UK legal and regulatory requirements, with internal audits and regular reporting to the Board of Trustees. This includes compliance on money laundering, anti-bribery, terrorist financing and tax evasion as well as fundraising and data protection regulations, and anti-slavery and human trafficking statements. We have invested in in-house legal staff.</p>
<p>Serious information security breach and data loss</p>	<p>We have appropriate information security policies and controls in place, with a Data Protection Officer, and a designated data protection trustee lead, supported by a cross-organisation Data Group. A cybersecurity audit was carried out in August 2021. We will strengthen our policies and procedures as necessary in a timely manner to implement any recommendations and ensure that these are effectively maintained and communicated.</p>

HOW WE ARE GOVERNED AND MANAGED

Plan International UK is a charitable company limited by guarantee, incorporated under the name Plan International (UK). The members of Plan International UK are our trustees, whose liability is limited to £10 each. None of them has any personal financial interest in Plan International UK's contracts or its funds.

Plan International UK is governed by our Board of Trustees. The Board meets regularly and is responsible for setting Plan International UK's strategic direction, as well as for our overall governance, including signing the Trustees' Annual Report. The Board also oversees Plan International UK's management, with day-to-day responsibility delegated to the Leadership Team, comprising the Chief Executive and directors.

New trustees are appointed by the Board ensuring that, collectively, the Board has the skills and experience needed to enable it to operate effectively. Our new trustee appointments are made according to the identified criteria and the recruitment process is overseen by the Nominations and Governance Committee. All new trustees attend a comprehensive induction with ongoing training throughout the year.

The Charity has adopted the Charity Code of Governance and assessed ourselves against it, using it as a guide to enhance our governance. Plan International UK has an Audit, Finance

and Risk Committee (AFRC) made up of three trustees and one independent member. The AFRC receives regular updates on Plan International UK's financial position, monitors the performance of our internal and external auditors, and reviews internal financial control, the audit process, risk-management processes and the annual budget and the Trustees' Annual Report.

In the financial year to 30 June 2021, the AFRC oversaw the implementation of the internal audit plan carried out by Crowe UK LLP. The plan was adapted to reflect the evolving risks and needs during the period. Two internal audits were conducted during this year, one on Procurement and the other on Ways of Working during the pandemic and risk considerations. A review was also carried out of Risk-based Compliance. Actions arising from these audits have been logged and addressed by management and reported to and monitored by the AFRC.

Plan International UK's Nominations and Governance Committee is made up of five trustees and it oversees governance matters including the appointment of trustees and youth observers and application of the Charity Code of Governance.

Plan International UK also has a Remuneration Committee made up of two trustees. It reviews Leadership Team salaries, the annual pay review proposal and any significant changes to the pay policy and makes recommendations to the Trustee Board for approval.

SETTING OURSELVES UP FOR SUCCESS

Section 172 of the Companies Act requires trustees to act in a way they consider, in good faith, would be most likely to promote the success of the charity to achieve its charitable purposes. In doing so the Board of Trustees delegates day-to-day management and decision-making to the Chief Executive and Management Board, who are required to act in furtherance of the Charity's strategy and to ensure that the Charity's activities are carried out in compliance with agreed plans and policies. The trustees receive updates on the Charity's performance and plans at each Board meeting, and its committees review performance and plans with regard to the particular remit of the committee.

In carrying out their duties the trustees have regard, amongst other matters, to:

The likely consequences of any decision in the long term

Our strategic goals were developed as part of a long-term strategy to advance children's rights and equality for girls. When trustees make decisions, maximising impact for children and young people is the central consideration and considering the long-term consequences of a decision is part of this. External circumstances sometimes change and if necessary, we adapt our plans to respond to changing needs.

The interests of the company's employees

Our people and culture are vital to our success and regular engagement with our employees is a top priority.

A key measure of employee engagement is the results of our annual staff engagement survey which are scrutinised by the trustees. Once the pandemic disrupted normal working practices the trustees had oversight of the results of regular pulse surveys, increased internal communications and the work of the Staff Council and Wellbeing Council who were active in ensuring employees were supported during challenging times. In January 2021 we launched our new three-year strategy, and a key component of the work was to ensure that employees were fully engaged in the process and able to input and feedback.

The need to foster the company's business relationships with suppliers, customers and others

Our relationships with our stakeholders are key to our effectiveness. We aim to put the people we work with and for at the heart of our work, providing best-practice programmes and services. To achieve this, we work closely with a wide range of international and local partners. We ensure all donor requirements are met, including those of the UK Government, the European Union, and a range of United Nations agencies and corporates.

Plan International UK is part of the global Plan family of organisations, and we work together closely to maximise impact.

Our values are embedded into our procurement policies and procedures and form a key part of our selection of our partners and suppliers.

We build strong relationships with our supporters and appreciate any feedback from them that we can use to improve how we work. More information on this can be found in our Fundraising Statement.

The impact of the company's operations on the community and the environment

We recognise our responsibility to care for the environment and aim to minimise our environmental impact. Our Environmental Sustainability Policy provides guidance to reduce the environmental impact of our UK operations and improve our sustainability. An environmental sustainability report is completed annually and reviewed by trustees. Our annual energy use and greenhouse gas emissions are included in this report. Our international and UK programmes are expected to meet minimum environmental standards to ensure environmental risks are known and addressed and potential environmental impact mitigated, identified using the Plan International Environmental Assessment.

Plan International has zero tolerance against all forms of abuses and exploitation against children, youth and adults and adheres to Plan International's Safeguarding Children and Young People Policy to ensure that no one is subjected to any form of harm as a result of their involvement with the organisation and its programmes. There is a safeguarding lead on the trustee board.

The desirability of the company maintaining a reputation for high standards of business conduct

Our reputation and public and donor trust in Plan International UK are essential for us to deliver our purpose of advancing children's rights and equality for girls. We use our organisational values and behaviours in the recruitment and training of staff, and they form a component of our staff appraisal processes to ensure that we maintain high standards. Our procurement and ethical policies and procedures ensure that our values are a key part of our selection of partners and suppliers.

The need to act fairly as between members of the company

We are committed to inclusivity throughout our organisation, and to ensuring that any and all young people can engage with our work. Achieving gender equality, promoting gender justice, realising girls' rights and fostering an inclusive society are core objectives of our work as an organisation.

HOW PLAN INTERNATIONAL UK OPERATES WITHIN THE PLAN INTERNATIONAL GLOBAL FAMILY

Plan International is an international development organisation that works with children, families and communities in the world's poorest countries. We strive for a just world that advances children's rights and equality for girls.

The Plan International global family is organised into separate legal entities which are active in 77 countries around the world.

In the year ended 30 June 2021, this included 20 National Organisations, Plan International Inc (a not-for-profit organisation incorporated in the USA), and their subsidiaries. Both the National Organisations and Plan International Inc have subsidiaries, usually because they are required under tax law which, in the case of Plan International UK, is to carry out non-charity trading.

Programme delivery is carried out through country offices by Plan International Inc. Plan International UK and the other National Organisations raise funding for these programmes from a range of donors (for example institutional donors, corporates, trusts, foundations, major donors), signing contracts with the donors as applicable and then providing grant management support to the country offices which directly implement the programmes. The National Organisations also represent Plan International's work in their countries through raising funds from individual giving, through campaigning, and through managing the relationship between child sponsors and their sponsored children.

The 20 National Organisations are the members of Plan International Inc. The Members' Assembly, which takes place twice every year and to which each National Organisation sends delegates, is Plan International's highest decision-making body and sets high-level strategy and direction for the global organisation. The Members' Assembly also elects the Board of Directors of Plan International Inc, which is accountable to the Members' Assembly for all its decisions.

The Board of Directors of Plan International Inc monitors the compliance of National Organisations and Plan International Inc with global standards, as set by the Members' Assembly.

Plan International UK's financial results are included in the worldwide combined financial statements prepared by Plan International Inc. Although these are not statutory statements, and are not authorised by the Board of Plan International UK, they are prepared in accordance with International Financial Reporting Standards and can be downloaded at www.plan-international.org

Public benefit

Our Trustees' Annual Report clearly sets out in detail our charitable activities, which we have carried out in line with our charitable objects.

These objects are:

- to prevent and/or relieve poverty
- to advance education
- to advance health.

In each case for the public benefit particularly by, but not limited to, providing social and development services to advance those objectives and/or financial and material assistance for the benefit of children, their families and communities in charitable need.

As such, the trustees are confident that Plan International UK has complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

GRANT-MAKING POLICY

Through its country offices, Plan International carries out programmes which create a better future for millions of children around the world. Most of our programmes take place in the countries and communities where Plan International sponsored children live. Plan International UK's funds are granted to Plan International Inc to be sent on to Plan International country offices and local partners in accordance with grant agreement documents between Plan International UK and Plan International Inc.

Occasionally, where it is the best way to reach the communities we work with, we make grants to other charities. These charities are selected based on their experience, governance and ability to contribute positively to our work with children around the world. Performance is monitored closely to ensure grants are spent appropriately, in line with our charitable objectives.

FINANCIAL RISK MANAGEMENT

Goods and services purchased are subject to contracts with suppliers based on market prices. Plan International UK has no exposure to investment price risk as it holds no listed or other equity investments, with the exception of the investment in FPPI UK, Development Works Ltd and SDDirect as referred to below.

Most of Plan International UK's transactions are denominated in sterling and therefore we do not face significant currency risks. The purchasing power of funds transferred to Plan International Inc is affected by the strength of the donor currency against the local currencies in the

countries in which those funds are spent. This risk is managed by Plan International Inc. Plan International UK does not enter into speculative foreign exchange contracts.

The majority of amounts receivable at year-end relate to institutional donors and the associated credit risk is therefore considered to be low. Plan International UK keeps the credit rating of its banks under review and has no external borrowings. Our reserves policy, combined with our remitting funds to Plan International Inc only after receipt, results in a low exposure to liquidity risk.

GOING CONCERN

In order to make the going concern assessment, income and expenditure projections have been extended to the end of 30 June 2023 instead of the normal 12 months from the signing of the annual report. A baseline projection has been prepared based upon the FY22 budget, which was approved in June 2021 by the Board of Trustees. Unrestricted income in the first three months of the 2021 financial year is performing well against budget, and therefore this is considered a reasonable baseline. An alternative scenario with a more significant income decline was also prepared to assess the impact that would have on the financial sustainability of the organisation.

In both scenarios, our general funds remain above the required level according to the reserves policy. In addition, the cash and cash equivalents held by of Plan International UK at 30 June 2021 were £16.9m of which £9.1m is unrestricted cash reserves.

The cash position of Plan International UK is strong and in case of a decline in unrestricted income there would be sufficient cash to sustain the organisation whilst mitigating actions were taken.

Our programme activities are majority funded by restricted income which is secured from donors based on agreed project deliverables. In the scenario that restricted income were to fall, project deliverables would be scaled back in line with the lower income and as such this would not represent a risk to Plan International UK as a going concern.

Our planning process, including financial projections and reserves policy, has taken into consideration the current economic and political climate and its potential impact on future income. We believe that there are no material uncertainties that call into doubt our ability to continue in operation and meet our liabilities as they fall due. Accordingly, these financial statements have been prepared on a going concern basis.

REMUNERATION POLICY

Our pay policy is based on the principle of fairness and equal pay for work of equal value. Our aim is to reward employees fairly and enable Plan International UK to recruit and retain staff in order to achieve our objectives, in keeping with our status as a charity.

Pay rates are determined based on spot salaries that are aligned to the median market rate for the role using benchmarking data and taking into account factors such as organisational size, job role, sector, grade and location.

Pay is reviewed annually with a full review of salaries against market rates carried out at least every three years and a flat rate increase applied in interim years.

Due to the impact of the Covid-19 pandemic on our finances, as part of our cost reduction programme, we implemented a pay freeze and no annual pay increases were awarded to staff in 2021.

Plan International UK is a London Living Wage employer and ensures that everyone, including interns and apprentices, are paid at this level or above. This also applies to contractors, for example cleaners and security staff.

STAFF AND VOLUNTEERS

The number of staff employed by Plan International UK changed from 187 full time and 42 part time at the start of the financial year to 184 full time and 37 part time employees at the end.

The ratio of the gross salary of the lowest paid staff member (excluding interns and apprentices) to that of the highest paid is 1:5.4.

The ratio of the gross median salary (excluding interns and apprentices) to that of the highest paid is 1:3.0.

We are also very fortunate to benefit from the support of 12 volunteers, who assisted us throughout the year. This is a smaller number than the previous reporting period, (24) reflecting the difficulty of offering volunteering opportunities due to Covid-19.

The dedication of our volunteers has helped us to carry out research and improve our administration. They have also provided essential support to all parts of the organisation, meaning that we have been able to enhance our relationship with our supporters and our programme participants.

The Board of Trustees of Plan International UK would like to thank all staff and volunteers for their commitment to Plan International and their efforts over the year.

GENDER PAY GAP

As at 5 April 2021 Plan International UK's median gender pay gap was 5% (compared to 8.4% in April 2020) and the mean gender pay gap was 6.2% (compared to 13.4% in 2020).

This significant reduction in our pay gap this year is accounted for by the increase in the representation of women in our two highest pay bands.

Our median gender pay gap remains significantly below current national levels; 10.5% lower than the national average of 15.5%

Analysis by the National Council of Voluntary Organisations (NCVO) in 2019 showed that the median gender pay gap in the charity sector was 7.0%. Our 2021 median gender pay gap is 2% below this.

Plan International UK is fully committed to improving gender inclusion in our workplace, and the actions that we are taking as part of our Diversity and Inclusion Framework and Action Plan will help us to do this.

DIVERSITY AND INCLUSION

We recognise that positively valuing diversity and inclusion makes organisations better and helps us to learn, innovate and deliver benefits for the people we're here to help.

We are committed to ensuring that we are creating an inclusive work environment, free from discrimination, bullying, harassment and disrespectful behaviour, where everyone has the opportunity to thrive and be their best at work. Our vision is for an organisation where all individuals in all their diversity, including their racial and ethnic identity, feel safe, respected, included and valued.

Over the last year we have undertaken a major piece of work to develop a Diversity and Inclusion Framework which includes an action plan for the next three years which will support us to make progress towards both creating a more inclusive culture and diversifying our workforce. Alongside this we have also developed a separate Anti-Racism Action Plan to enable us to start the journey towards becoming an Anti-Racist organisation.

We appreciate that we do not have all of the answers and we are committed to continuing to educate ourselves and reach out to others with more expertise to help guide us on this journey. We also acknowledge that while some of our actions will have immediate effects, others will take longer to achieve, and it is important that we hold ourselves accountable and maintain our focus on this important issue for the longer-term.

THE ENVIRONMENT

In accordance with the Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 and the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013, Plan International UK is reporting our UK annual energy use and greenhouse gas emissions, as outlined below.

	July 2020 – June 2021	Units
Compulsory submission		
Energy consumption	335,355	kWh
Indirect emissions – purchased electricity	0	tCO ₂ e
Indirect emissions – business travel mileage	0.079	tCO ₂ e
Total	0.079	tCO₂e
Voluntary submission		
Indirect emissions – other business travel	1.928	tCO ₂ e
Total	1.928	tCO₂e
Total, all emissions	2.007	tCO₂e
Emissions per FTE	0.01	tCO ₂ e/FTE

Methodology

Data provided relates to Plan International UK offices at Finsgate, 5–7 Cranwood Street, London. All other offices have been omitted due to incomplete or unreliable energy data for these offices, due to the nature of their supply and billing.

Energy data has been calculated directly from meter readings servicing each floor within the Finsgate building. As Finsgate is a shared building, a floor space calculation is applied to the meter readings for common areas to extrapolate the data relating to the PIUK proportion of use.

Energy supplied to Finsgate is 100% renewable and holds Renewable Energy Guarantee of Origin (REGO) certification.

Indirect emissions from business travel mileage are calculated from mileage from expenses claims, using Government conversion factors for company reporting of greenhouse gas emissions, both for 2020 and 2021 where appropriate. Assumptions have been made regarding the vehicle type, as information relating to vehicles is not recorded at point of submission. As such, all vehicles have been recorded as Passenger vehicle, Petrol, and Medium class to ascertain the conversion factor of 0.30029kg CO₂e/mile for 2020 and 0.30231kg CO₂e/mile 2021.

Voluntary submission methodology

Voluntary submission of indirect emissions from business travel, including air travel and train where applicable, has been obtained through our travel partner Diversity Travel. Data is calculated using DEFRA standards and DEFRA GHG conversion factors, and use actual distances and class and travel type, to ensure carbon emissions are measured and presented correctly. Travel outside of our travel partner Diversity travel is not currently included as there is not currently a mechanism for collecting this data at present.

All emissions are reported as tCO₂e (tonnes of carbon dioxide equivalent), which encompasses all six gases required by the Kyoto Protocol.

The intensity ratio used is Full Time Equivalent (FTE) employees, averaged across the reporting period. Using the FTE figure of 203, we are able to compare both Finsgate GHG emissions and business travel GHG emissions year-on-year using the same metric.

Reporting Period

FY21 covers the period from 1 July 2020 to 30 June 2021 inclusive.

Actions from the last financial year

- With the Covid-19 pandemic significantly impacting on building-centric operations, our focus has been on planned maintenance upgrades within the building and looking at the journey of equipment and archiving from our London office to employees' homes.
- A programme is now in place to retrofit LED lighting to replace our stock of fluorescent bulbs, which have now reached end of life, with no new stock being purchased after September 2022.
- We have appointed a green courier, so our same-day and overnight shipments within the Greater London area are prioritised to electric and hybrid vehicles. Similarly, we have changed our taxi partner of choice to one that prioritises electric and hybrid vehicles throughout London.
- All dairy milk purchased in Finsgate now comes in glass bottles.

SAFEGUARDING

Plan International is fully committed to providing a safe and supportive environment for all those that come into contact with our organisation as a programme participant, employee, volunteer or associate. Through our Global Policy on Safeguarding Children and Young People and associated policies, we strive to make sure this commitment is met, and our principles, values and practices are demonstrated consistently across all parts of the organisation.

The implementation of our policies is delivered through our holistic framework of tools and procedures, awareness raising, safe recruitment and engagement, training and capacity building, risk management, assigned safeguarding responsibilities for individuals associated with the organisation, clear reporting and responding requirements and process, a set of comprehensive standards and a strong safeguarding culture and leadership.

Throughout FY21, we have continued to strengthen safeguarding across all our operations and activities and sharpen our strategic focus on our workplace culture.

This has included appointing a dedicated Safeguarding Manager to drive our organisational safeguarding approach, and act as our Safeguarding Focal Point for all safeguarding concerns and incidents.

This year, we strengthened our approach to Preventing Sexual Harassment Exploitation and Abuse (PSHEA) Policy by adopting the Plan International PSHEA policy. This new policy provides a clear and explicit stance on PSHEA; and facilitates a single policy, grounded in a unified Safeguarding Culture.

Every year, all country offices and national organisations undertake a self-assessment of safe-guarding practice against the Plan Safeguarding standards. Plan International UK's attainment standard for FY21 was 91% and the risk rating was low. The results of this assessment helped direct our attention to areas for further improvement; this included strengthening our safe recruitment processes, our partner vetting and working with our UK teams to strengthen our safeguarding procedures and processes.

Safe programming and engagement

In FY21, we have been focusing on integrating and mainstreaming safeguarding into operating procedures and processes across the organisation, and especially within our Communications, Advocacy and Programmes directorate. We have disseminated guidance on digital safeguarding and finalised and introduced a Safeguarding Standard Operating Procedure which outlines how we ensure safeguarding is prioritised in our communications and campaigns which engage young people, and especially how we interact with our Youth Advisory Panel.

In FY22, we will introduce safeguarding standard operating procedures for our UK Programmes (from design to programme closure), and for our

external communications, with a focus on safe, ethical, anti-racist approaches to communicating about our work.

Safeguarding Culture

We recognise that we cannot deliver good safeguarding practice without a healthy safeguarding culture.

To support this work globally, Plan International has introduced two new safeguarding training courses. These have been rolled out as a mandatory part of our induction programme for new starters and as annual refresher training for all staff. In FY22, we will also enhance our safeguarding training offer as we develop our organisational learning and development, offering in-person or virtual safeguarding inductions, and tailored safeguarding workshops for different areas of work across the organisation.

In addition, this year, we have rolled out workshops on 'Power, Privilege and Bias'. These workshops are being run globally across Plan International and aim to address the issues of abuse of power and privilege and encourage a deeper reflection and understanding of the dynamics and impacts of power, privilege and bias and how these impact on how safe, respected and included diverse groups of people may feel.

In FY22 we will be supplementing these workshops with an Anti-Racism module which covers topics related to racism such as exploring racial dominance and privilege, the manifestation of racism at an institutional and individual level.

This year we will be participating in the Plan Global Safeguarding Survey. This survey is undertaken every five years to enable Plan to identify areas of strength and what more we need to do and to inform our global safeguarding strategic priorities for the next five years. To support our work on creating a safeguarding culture the focus of this year's survey will be on assessing the intersectional safety and inclusiveness of our working environment.

Safeguarding cases in FY21

In FY21, we received 32 reports as follows:

- 14 cases related to our international programmes
- 15 cases related to our work in the UK
- 3 cases related to non-Plan activities

This was an increase on the number of reports in FY20 when we received 22 reports. This reflects the work we have done to encourage people to report concerns.

International operations

Of the 14 cases related to our international programmes:

- 7 cases were investigated resulting in:
 - 2 dismissals
 - 1 formal warning
 - 2 other actions (this includes safeguarding training and performance plans)
 - 2 are ongoing
- 7 cases were found, after initial fact-finding, not to implicate Plan International staff, associates or external partners. These cases were,

therefore, referred to either appropriate third parties, or no further action taken.

- 6 cases were referred to the police, social services or local authorities. These are included in the figures above.

UK operations

Of the 15 cases related to our UK operations:

- 6 cases were found, after initial fact-finding, not to implicate Plan International staff, associates or external partners. These were referred either to appropriate third parties or no further action taken. 1 case was referred to the police, social services or local authorities.
- 9 cases were low level concerns or not safeguarding breaches and appropriate action has been taken, where required, to address them.

MODERN SLAVERY

As an international development and humanitarian organisation, Plan International UK strives for a just world that advances children's rights and equality for girls. We recognise that modern slavery is both a grave human rights violation and a truly global problem and that some of the countries in which we work face particular challenges in the context of modern slavery. We are committed to making sure that our decisions and activities do not in any way contribute to modern slavery in any of its forms – human trafficking, slavery, servitude and forced and bonded labour. Our annual Slavery and Human Trafficking Statement is published on our website, and we are registered on the Government's Modern slavery statement register.

FOSTER PARENTS PLAN INTERNATIONAL (UK) LTD

Plan International UK has a subsidiary company (Note 12 of the financial statements), Foster Parents Plan International (UK) Ltd (FPPI UK), to carry out trading activities on behalf of Plan International UK. FPPI UK's results are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2020, the directors of FPPI UK comprised two members of Plan International UK's Management Board. Plan International UK owns 100% of the issued share capital (£2) of FPPI UK.

The activities of the trading subsidiary are conducting society lotteries (Gambling Commission licence numbers 000-049158-N-326958-002 and 000-049158-R-326957-002), licensing of the use of Plan International trademarks to third parties, primarily corporate partners of Plan International UK, and carrying out other non-primary purpose trading activities. Turnover of the trading subsidiary in 2021 was £1,386,000 (2020: £3,142,000). The subsidiary's taxable profits are donated under a deed of covenant to Plan International UK. In 2021 this was £1,353,000 (2020: £3,113,000). The decrease against the prior year is because there were fewer society lottery draws (operated through People's Postcode Lottery), which are accounted for as trading income within FPPI UK.

In July 2020 the Gambling Commission reformed the way society lotteries can be run. In response to this, from 1 January 2021, People's Postcode Lottery have changed their funding model and will now manage lotteries on behalf of 20 trusts which

will in turn grant funds to charity partners. Plan International UK has been invited to apply to funds from the Postcode Justice Trust and any future income from People's Postcode Lottery will be as a grant directly to Plan International UK rather than as society lottery income through FPPI UK. As a result, the Gambling Commission licences (numbers 000-049158-N-326958-002 and 000-049158-R-326957-002) were surrendered on 18 January 2021.

The directors of FPPI UK have signed the 2021 directors' report and financial statements and believe it is a going concern. The company has few expenses and projected income in 2022 means that the directors consider that the company should be able to continue to meet its liabilities as they fall due.

DEVELOPMENT WORKS LTD

Plan International UK has a subsidiary company, Development Works Ltd, to carry out international development commercial contracts and other non-primary purpose trading activities on behalf of Plan International UK. Results from Development Works Ltd are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2021, the Directors of Development Works Ltd comprised one members of Plan International UK's Leadership Team and one independent director (previously a Trustee of Plan International UK). Plan International UK owns 100% of the issued share capital (£25,001) of Development Works Ltd.

Following the acquisition of SDDirect it was agreed that Development Works Limited would become a dormant company. In 2021, Development Works Ltd did not trade and had only very limited transactions.

SOCIAL DEVELOPMENT DIRECT LIMITED

On 10 March 2020 Plan International UK acquired the consultancy company Social Development Direct Limited (SDDirect). The acquisition was a social investment for the purposes of the Charities (Protection and Social Investment) Act 2016 as it was an investment of Plan International UK's resources with a view to both directly furthering Plan International UK's charitable purposes and achieving a financial return for Plan International UK.

SDDirect is a leading provider of high quality, innovative and expert social development assistance and research services, specialising in gender and inclusion. It works to build inclusive societies in which all women, men, girls and boys are valued and empowered to make choices about their own development. It provides services ranging from technical advice and support; programme management; helpdesks; research; and, monitoring and evaluation. Results from SDDirect are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2021, the Directors of SDDirect comprised one member of Plan International UK's Leadership Team, one Plan International UK Trustee and two senior managers at SDDirect.

In 2021 SDDirect's turnover was £6,184,000 (from 10 March 2020 to 30 June 2020: £2,110,000) and its taxable profits were £343,000 (from 10 March 2020 to 30 June 2020: £203,000). £368,000 (from 10 March 2020 to 30 June 2020: £175,000) was donated to Plan International UK.

The directors of SDDirect have continually monitored the impact of the Covid crisis on existing contracts and on new sales opportunities. Detailed forecasts and contingency planning have been carried out and reviewed at board meetings. A conservative approach has been taken to all new expenditure. Based upon this and the strong performance of SDDirect in financial year 2021, the directors believe SDDirect is a going concern.

LEGAL AND ADMINISTRATIVE INFORMATION

ROYAL PATRON

HRH The Duke of Edinburgh KG, KT (until his sad passing on 9 April, 2021)

TRUSTEES

- Professor Sir Ian Diamond – Chair¹
- Gillian Smith – Deputy Chair¹
- Olivia Beecham¹
- Hanah Burgess^{2,3}
- Lady Amanda Ellingworth^{1,4}
- Jane French (resigned 31 March, 2021)^{3,6}
- John Kerr^{6,7}
- Hope Mbuthi (appointed 27 September 2021)
- Spencer McHugh (resigned 31 March, 2021)
- Girish Menon (appointed 27 September 2021)
- Emily Middleton²
- Meredith Niles³
- Salma Nims (appointed 27 September 2021)
- Lara Oyesanya
- Richard Street¹
- Beverley Tew²
- Adam Wood (resigned 31 March, 2021)

LEADERSHIP TEAM

- Rose Caldwell – Chief Executive^{5,6,7}
- Simon Bishop – Deputy CEO and Director of International Policy and Programmes (until January 2021)

- Jane Clancey – Interim Director of Communications, Advocacy and UK Programmes (joined 21 September 2020)
- Bill Cunningham – Chief Operating Officer (until 7 August 2020)^{5,6}
- Alan Gosschalk – Director of Fundraising⁵
- Tsungai Mahumucha – Director of International Programmes (on secondment from Plan International Zimbabwe 1 February 2021–20 August, permanent from 23 August 2021)
- Caroline Moore – Director of Strategy, Planning and Performance (appointed 1 February 2021)
- Katie Morrison – Director of Communications, Campaigns and UK Programmes (on parental leave from 1 October 2020)
- Cheryl Richardson-Director of People and Culture (joined 1 January 2021)
- John Whiterow – Interim Director of Finance & Resources (6 July 2020 – 31 August 2021, replaced by John Lockett on 16 August 2021)

COMPANY SECRETARY

Caroline Moore

CHARITY NAME

Plan International (UK)

CHARITY REGISTRATION NUMBER

276035

COMPANY REGISTRATION NUMBER

1364201

REGISTERED OFFICE

Finsgate, 5–7 Cranwood Street, London EC1V 9LH

1 Member of the Nominations and Governance Committee. 2 Member of the Audit, Finance and Risk Committee. Eilish Jamieson is the independent member. 3 Member of the Remuneration Committee; Meredith Niles was appointed on 1 April 2021 to replace Jane French. 4 Also a Board member of Plan International Inc. 5 Director of Plan International UK's trading subsidiary, Foster Parents Plan International UK Ltd, Rose Caldwell appointed 3 August 2020. 6 Director of Plan International UK's subsidiary Development Works Ltd. Jane French continues as a director following her resignation as Trustee. 7 Director of Plan International UK's trading subsidiary, Social Development Direct Ltd.

INDEPENDENT AUDITORS

Haysmacintyre LLP (appointed 24 February 2021)

SOLICITORS

- Bates Wells LLP, London EC4R 1BE
- Bristows LLP, London EC4Y 0DH
- Cooley LLP, London EC2N 4BQ
- Latham & Watkins LLP, London EC2M 3XF
- Morgan, Lewis & Bockius UK LLP, London EC4M 8AL
- Russell-Cooke LLP, London SW15 6AB

BANKERS

Barclays Bank PLC, Woking GU21 6AE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Plan International UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). 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 state of the affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure,

of the charitable company and group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the *Statement of Recommended Practice: Accounting and Reporting by Charities* (2019)
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

In accordance with Section 418 of the Companies Act 2006, directors' reports shall include a statement, in the case of each director in office at the date the directors' report is approved, that:

- so far as the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and
- the trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees' Annual Report, including the Strategic Report, was approved by the Board of Trustees on 7 October 2021 and signed on its behalf by:



Professor Sir Ian Diamond
Chair, Plan International UK
Date: 7 October 2021

INDEPENDENT AUDITORS' REPORTS TO THE MEMBERS AND TRUSTEES OF PLAN INTERNATIONAL UK

Opinion

We have audited the financial statements of Plan International UK for the year ended 30 June 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 June 2021 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 group's ability to continue as a going concern for a period of at least twelve months from 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 Trustees' Annual Report. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify 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 2006

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

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 57, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the

financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in

respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified the principal risks of non-compliance with laws and regulations, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, as well as compliance with the taxation environment.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to manipulate revenue recognition and management bias in areas of accounting estimate. Audit procedures performed by the engagement team included:

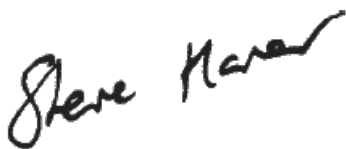
- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and

- Challenging assumptions and judgements made by management in their critical accounting estimates

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Steven Harper (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP,
Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date: 14 October 2021

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(incorporating the income and expenditure accounts) for the year ended 30 June 2021

	Note	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
INCOME FROM:							
Donations	3						
Sponsorship		15,787	-	15,787	15,673	-	15,673
Gift Aid		3,767	33	3,800	3,861	-	3,861
Other donations and appeals		2,518	2,646	5,164	4,141	1,710	5,851
		22,072	2,679	24,751	23,675	1,710	25,385
Charitable activities							
Institutional donors	4	-	31,081	31,081	-	25,208	25,208
Major partnerships	5	-	5,672	5,672	-	5,943	5,943
		-	36,753	36,753	-	31,151	31,151
Trading activities	6	7,586	-	7,586	5,284	-	5,284
Other	6	681	-	681	789	-	789
Total income		30,339	39,432	69,771	29,748	32,861	62,609
EXPENDITURE ON:							
Raising funds	7	9,724	-	9,724	9,720	-	9,720
Charitable activities	7	22,652	42,138	64,790	15,941	33,107	49,048
Other		342	-	342	417	-	417
Total expenditure		32,717	42,139	74,856	26,078	33,107	59,185
Net income/(expenditure)		(2,379)	(2,706)	(5,085)	3,670	(246)	3,424
Funds brought forward	17	14,479	7,220	21,699	10,809	7,466	18,275
Funds carried forward	17	12,100	4,514	16,614	14,479	7,220	21,699

All income and expenditure relates to continuing activities. There are no recognised gains or losses other than those included above and therefore no separate statement of comprehensive income has been prepared. There is no material difference between the net income and movement in funds stated above and their historical cost equivalents.

CONSOLIDATED AND CHARITY BALANCE SHEET


as at 30 June 2021

	Note	Group 2021 £000	Group 2020 £000	Charity 2021 £000	Charity 2020 £000
Fixed assets					
Tangible assets	10	636	859	605	820
Intangible assets	11	1,103	1,205	254	127
Investments	12	-	-	1,956	1,956
Total fixed assets		1,739	2,064	2,815	2,903
Current assets					
Debtors	13	8,346	12,581	7,203	11,491
Cash at bank and in hand ¹		16,859	22,267	16,174	21,262
Total current assets		25,205	34,848	23,377	32,753
Current liabilities					
Creditors: amounts falling due within one year	14	(9,945)	(14,957)	(8,896)	(13,659)
Net current assets		15,260	19,891	14,481	19,094
Total assets less current liabilities		16,999	21,955	17,296	21,997
Provisions for liabilities and charges	15	(385)	(256)	(385)	(256)
Total net assets		16,614	21,699	16,911	21,741
Funds					
General funds	17	9,687	10,094	9,687	10,164
Designated funds	17	2,413	4,385	2,710	4,357
Unrestricted funds	17	12,100	14,479	12,397	14,521
Restricted funds	17/18	4,514	7,220	4,514	7,220
Total funds	17	16,614	21,699	16,911	21,741

¹ Cash at bank and in hand includes short-term deposits of £2,000,000 (2020: £7,000,000)

The total income of the Charity for the year was £63,923,000 (2020: £60,646,000) and the charity's net deficit for the year was £4,830,000 (2020: Surplus £3,466,000). The notes on pages 67–102 form part of the financial statements. Approval and authorisation for issue of the financial statements on pages 63–102 was delegated by the Board of Trustees to the below trustees on 7 October 2021, who have signed on their behalf on 7 October 2021.


Professor Sir Ian Diamond
 Chair of Plan International UK


Hanah Burgess
 Chair of the Audit, Finance and Risk Committee

CONSOLIDATED STATEMENT OF CASH FLOWS

for the year ended 30 June 2021

	2021 £000	2020 £000
Cash flows from operating activities:		
Net cash (outflow)/inflow from operating activities	(5,015)	6,890
Cash flows from investing activities:		
Interest received	5	115
Purchase of property, plant, equipment and intangible assets	(209)	(108)
Purchase of business combination	-	(1,354)
Change in cash and cash equivalents in the year	(5,220)	5,543
Change in cash and equivalents due to exchange rate movements:		
Exchange rate gain/(loss)	(188)	80
Cash and cash equivalents at the beginning of the year	22,267	16,644
Cash and cash equivalents at the end of the year	16,859	22,267
Reconciliation of net income to net cash flows from operating activities		
Net income for the year	(5,085)	3,423
Foreign exchange (gain)/loss	188	(80)
Interest received	(5)	(115)
Depreciation and amortisation charges	534	445
Decrease/(Increase) in debtors	4,236	570
(Decrease)/Increase in creditors	(5,013)	2,721
(Decrease) in provisions	129	(74)
Net cash inflow from operating activities	(5,015)	6,890

Analysis of changes in net funds	2020	Cashflows	Acquisition of subsidiary	Foreign Exchange movement	2021
	£000	£000	£000	£000	£000
Cash	22,267	(5,220)	-	(188)	16,859

	2019	Cashflows	Acquisition of subsidiary	Foreign Exchange movement	2020
	£000	£000	£000	£000	£000
Cash	16,644	5,191	352	80	22,267

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in October 2019, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102.

The financial statements have been prepared on a going concern basis under the historical cost convention. Under 'Going Concern' on page 47 the trustees state that they have reasonable expectation that there are no material uncertainties that call into doubt our ability to continue in operation and meet our liabilities as they fall due. Consequently, the trustees have a reasonable expectation that the Group will continue in existence for at least the next 18 months and, therefore, have adopted the going concern basis in preparing these financial statements.

The Charity has adapted the Companies Act formats to reflect the Charities SORP and the special nature of the Charity's activities. The principal accounting policies are set out below and have been applied consistently throughout the current year and the comparative year.

Plan International (UK) is referred to throughout as Plan International UK.

(b) Basis of consolidation

The consolidated statement of financial activities (SOFA), group balance sheet and statement of cash flows consolidate the financial statements of the Charity

and its wholly-owned subsidiaries, Foster Parents Plan International UK Ltd, Development Works Ltd and SDDirect. The financial statements of the subsidiaries are consolidated with the Charity on a line-by-line basis. Transactions and balances between the entities are eliminated on consolidation. Details on the subsidiaries are given in Note 12.

No separate SOFA has been presented for the Charity alone, as permitted by s408 of the Companies Act 2006.

(c) Fund accounting

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Plan International UK has three designated funds: the fixed asset fund, the Programmatic and Strategic Development Fund (see Note 17) and the Social Development Direct Fund.

The Fixed Asset Fund represents the net book value of tangible and intangible fixed assets originally funded from General Reserves. The transfer made between the general and designated funds represent capital additions less depreciation and amortisation charges and disposal losses.

The Programmatic and Strategic Development fund represents funds received from the People's Postcode Lottery which were not spent by year end. The Board of Trustees have agreed that these funds will continue to be spent on specific programmatic areas, organisational excellence initiatives and strategic development.

The Social Development Direct Fund represents net current asset value of the trading subsidiary.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. Expenditure is charged against the specific fund in accordance with donor rules. An analysis of these funds is set out in Note 18.

(d) Income

All income is included in the SOFA when the Charity is legally entitled to the income, receipt is probable and the amount can be measured reliably.

Donations and legacies

Sponsorship

Income from sponsors is accounted for on a receipts basis.

Gift Aid

Income from Gift Aid tax reclaims on donations is recognised on an accruals basis. All donations are covered under a valid Gift Aid declaration.

Other donations and appeals

Other donations and appeals income includes income from Plan Ltd (see Note 3), corporates, trusts, foundations and major donors. This is accounted for on a receipts basis (e.g. Girls Fund) and/or on an accruals basis as per the conditions of the contracts and the charity SORP. As per the charity SORP, legacies are accounted for on an accruals basis.

Pecuniary legacies are recognised once probate has been granted and notification of entitlement has been received. Residuary legacies are recognised when probate is granted and there is sufficient information to value them and any conditions attached to the legacy are either within the control of the charity or have been met. An allowance is made against the amounts receivable to reflect the uncertainty inherent in estate administration.

Charitable activities

Income from charitable activities is earned under grants and contracts with governments, other agencies, corporates, trusts and foundations, and major donors for the specific provision of goods and services in the furtherance of our purpose. Grants that provide core funding, or are of a general nature, are included as 'Donations'.

Grant and contract income is accrued once all conditions that would permit entitlement have been met. Where payments are received in advance of this point, they are held on the balance sheet as deferred income.

Income earned under contracts with donors where payments are contingent on the achievement of pre-agreed results is recognised in the SOFA in proportion to the stage of completion of the project. Where it is probable that total contract costs exceed total contract income, the expected deficit is recognised immediately. Income and expenditure in relation to these contracts are recognised within restricted funds, with any resulting surplus or deficit shown as a transfer to or from unrestricted funds.

Gifts in Kind

Gifts in Kind donated for distribution to beneficiaries are included at fair value and recognised as income from charitable activities when they are received.

Gifts in Kind also include services received in relation to campaigning, fundraising and professional advice. These have been included within 'Donations' at fair value at the time that the service is received. In accordance with the SORP, no amounts are included in the financial statements for services donated by volunteers, although their work is considered vital to the activities of Plan International UK.

Trading activities

Income from trading activities is accounted for on an accruals basis and represents the net proceeds from the society lottery managed by People's Postcode Lottery on behalf of Foster Parents Plan International UK (FPPI UK),

and the amounts charged to customers for goods and services supplied through FPPI UK, Development Works Ltd and Social Development Direct Ltd, excluding VAT (see Note 6).

Lottery income is the proceeds of lotteries held by the external lottery manager, People's Postcode Lottery. FPPI UK has no ability to alter the price of tickets, determine the prizes, or set the management fee. People's Postcode Lottery is the principal for these draws, and, therefore, net proceeds received through FPPI UK are recognised within trading activities in the Consolidated Statement of Financial Activities.

Other

Rental income

Rental income represents income from sub-tenants which share the Finsgate building with Plan International UK as their landlord and is recognised on an accruals basis.

(e) Expenditure

All expenditure is accounted for on an accruals basis and is classified in the SOFA according to the activity to which it relates. Direct costs, including attributable staff costs, are allocated on an actuals basis to the key strategic areas of activity.

Expenditure on charitable activities includes both costs incurred directly by Plan International UK and grants payable to Plan International Inc and to partner organisations in furtherance of Plan International UK's charitable objectives. Grants payable are accounted for once all conditions that would limit recognition of the funding commitment have been met. Expenditure in relation to Gifts in Kind is recognised on distribution to country offices, for goods, or at the point that a service is received by Plan International UK.

Support costs, such as governance, general management, financial management, information technology, human resources, and facilities, are allocated between activities

on the basis of staff numbers employed on those activities during the period.

Governance costs are the costs associated with the governance arrangements of Plan International UK and include an estimate of management time spent on strategic activities as well as direct costs associated with governance.

(f) Pension costs

Pension contributions paid by the Charity in respect of employees to a defined contribution scheme are charged to the SOFA as they become payable and are allocated to the same funds as the salary costs to which they relate.

(g) Operating leases

Operating lease rentals are charged to the SOFA on a straight-line basis over the life of the lease.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Items costing less than £3,000 are not capitalised.

Depreciation for all fixed assets is calculated on a straight-line basis to write off the cost of the assets over their estimated useful lives as follows.

Leasehold property improvements	Lease period remaining
Office equipment	5 years
Computer hardware	5 years

The carrying value of fixed assets is reviewed annually for impairment if events or changes in circumstances suggest that their carrying amount may not be recoverable.

(i) Intangible assets and amortisation

Intangible assets are stated at cost less accumulated amortisation.

Amortisation for all intangible assets is calculated on a straight-line basis over their estimated useful lives as follows:

Computer software	3 years
Goodwill	5 years

(j) Financial instruments

Plan International UK has financial assets and liabilities that qualify as basic financial instruments. They are measured as follows:

Cash	Cash held at bank and in hand
Debtors	Initially at settlement amount after any trade discounts. Subsequently at cash or other consideration expected to be received.
Creditors	Initially at settlement amount after any trade discounts. Subsequently at cash or other consideration expected to be paid.

(k) Provisions for liabilities and charges

Provisions for future liabilities are recognised when Plan International UK has a legal or constructive financial obligation as a result of a past event for which it is probable that a transfer of economic benefits will be required to settle the obligation, and where the amount can be reliably estimated.

(l) Foreign currencies

Transactions in foreign currencies are recorded at the monthly book rate at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange at the balance sheet date. All exchange differences are taken to the SOFA.

(m) Company status

The Charity is a public benefit entity and a company limited by guarantee. The members of the Company are the trustees named on p56. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per trustee.

(n) Taxation status

Plan International UK is a registered charity within the definition of Section 202 of the Corporation Tax Act 2010 and is thus exempt from taxation on its charitable activities. The trading subsidiaries of Plan International UK, Foster Parents Plan International UK Ltd, Development Works Ltd and SDDirect each make a charitable donation leaving no UK corporation tax payable. The donation from Foster Parents Plan International UK Ltd is made under a deed of covenant and is therefore accrued in full at year-end.

Irrecoverable VAT is not separately analysed and is charged to the SOFA when the expenditure to which it relates is incurred or invoiced and is allocated as part of the expenditure to which it relates.

(o) Business combinations

Business combinations are accounted for as an acquisition. The cost of a business combination is the fair value of the consideration paid and payable plus the costs directly attributable to the business combination. Where the consideration paid and payable exceeds the value of the net assets acquired, goodwill arises on acquisition and is disclosed in the consolidated balance sheet. 'Goodwill' is an intangible fixed asset which is amortised over its useful life. Goodwill is reviewed for impairment at each balance-sheet date.

In accordance with FRS 102, intangible assets acquired as part of an acquisition are only recognised separately from goodwill where it is probable that the expected future economic benefits that are attributable to the asset will

flow to the entity; and the cost or value of the asset can be measured reliably.

(p) Critical accounting judgements and key sources of estimation uncertainty

In the application of the group's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These judgements, estimates and assumptions are made based on a combination of past experience, professional expert advice and other relevant evidence.

The trustees consider that there are no key sources of estimation uncertainty as at 30 June 2021, however the following critical accounting judgements have been identified below:

Revenue recognition

Due to the range and complexity of the group's funding streams, revenue recognition is deemed to be an area that requires judgement to appropriately apply the income accounting policies explained in accounting policy 1d. Grant and contract income is accrued once all conditions that would permit entitlement have been met. Where payments are received in advance of this point, they are held on the balance sheet as deferred income. Income earned under contracts with donors where payments are contingent on the achievement of pre-agreed results is recognised in the Consolidated Statement of Financial Activities in proportion to the stage of completion of the project.

Cost allocation

The cost allocation methodology requires judgement as to what are the most appropriate bases to use to apportion support costs; these are reviewed annually for reasonableness. Support costs, such as governance, general management, financial management, information technology, human resources, and facilities, are allocated

between activities on the basis of staff numbers employed on those activities during the period.

Locally received income

Locally received income is income where the contract signatories are the donor and the relevant Plan International country office or Plan International country fundraising office. However, the de facto fund manager is Plan International UK, who provides support and oversight to the country office. The income arising from such awards is thus recognised by Plan International UK. Income from charitable activities is detailed in accounting policy 1d.

Sponsorship

Child sponsorship is judged to be unrestricted income and not restricted to a particular cause because it is wholly aligned with the charity's objects. Sponsors have a one-to-one connection with the child they sponsor and donations are used to fund vital projects, benefiting whole communities in the country where the sponsored child lives and therefore it is reasonable to assess the income as unrestricted.

2. INCOME BY REGION: ORIGIN OF DONOR

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
UK	30,338	27,886	58,224	29,748	24,389	54,137
Europe (Excl.UK)	1	6,031	6,032	-	4,582	4,582
Americas	-	5,477	5,477	-	3,827	3,827
Asia	-	38	38	-	63	63
Total	30,339	39,432	69,771	29,748	32,861	62,609

3. DONATIONS

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
Sponsorship	15,787	-	15,787	15,673	-	15,673
Gift Aid	3,767	33	3,800	3,861	-	3,861
Other individual giving	914	416	1,330	798	378	1,176
Disasters Emergency Committee (DEC)	-	1,056	1,056	-	164	164
Girls' Fund	-	789	789	-	870	870
Plan Ltd	750	-	750	2,098	-	2,098
Legacies	553	11	564	918	77	995
Emergency appeals	-	350	350	-	133	133
Corporates ¹	211	-	211	119	-	119
Major donors	56	-	56	79	-	79
Trusts and foundations	34	-	34	129	-	129
Gifts in Kind	-	24	24	-	88	88
Total	22,072	2,679	24,751	23,675	1,710	25,385

¹ Grants received from Corporates and Trusts and Foundations are included under Charitable Activities income in note 5.

The donation from Plan Ltd, a trading subsidiary of Plan International Inc (see note 20) of £750,000 (2020: £2,098,000) is a donation received under deed of covenant in order to support Plan International UK's charitable activities.

Plan International UK has received notification of entitlement of one legacy which has been accrued, with an estimated value of £60,000 (2020: two: £53,000).

4. CHARITABLE ACTIVITIES: INSTITUTIONAL DONORS

a) Included in income from charitable activities are grants from the following institutional donors

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
Foreign, Commonwealth & Development Office (FCDO) ¹	-	16,480	16,480	-	11,947	11,947
UN Agencies	-	5,903	5,903	-	5,633	5,633
European Commission (EC)	-	3,985	3,985	-	2,659	2,659
Education Cannot Wait	-	2,335	2,335	-	-	-
Start Fund	-	1,211	1,211	-	3,016	3,016
European Civil Protection and Humanitarian Aid Operations (ECHO)	-	972	972	-	1,254	1,254
Other	-	195	195	-	699	699
Total	-	31,081	31,081	-	25,208	25,208

¹ The prior year's financial statements showed an Income summary for the UK Department for International Development (DFID) which has since merged with the UK Foreign, Commonwealth Office (FCO) to form the UK Foreign, Commonwealth & Development Office (FCDO). For this years' financial statements, this number is restated to include both DFID and FCO income under FCDO income.

b) The following table summarises all contributions from the UK Foreign, Commonwealth & Development Office (FCDO) in the year ended 30 June 2021 totalling £16,480,000 (2020: £11,948,000).

The prior year's financial statements showed an Income summary for the UK Department for International Development (DFID) which has since merged with the UK Foreign, Commonwealth Office (FCO) to form the UK Foreign, Commonwealth & Development Office (FCDO). For this years' financial statements, this number is restated to include both DFID and FCO income under FCDO income.

Negative figures represent funds returnable where we have either been unable to spend funds in accordance with donor wishes, where we have completed the programmes under budget or where we have adjusted the income recognisable within the financial year.

Country	Project name	2021 Total £000	2020 Total £000
Sierra Leone	Girls' Education Challenge Phase 2: Supporting Primary School Girls and Children with Disabilities in the Context of the Government's Ebola Transition and Recovery Plan	3,383	3,369
Ghana	MG Cubed – GEC Ghana	3,248	2,204
Zimbabwe	Supporting Adolescent Girls' Education	3,136	2,426
Bangladesh	Water Sanitation and Hygiene (WASH) Results Programme Extension	1,629	1,448
Nigeria	North-East Transition to Development Programme (NENTAD) Protection in Northeast Nigeria	1,261	182
Nigeria	PLANE (NENTAD Cost Extension)	1,013	198
Nepal	Resilience Plus and Basic Needs in Nepal	1,137	-
Egypt	Tackling root causes of irregular migration and supporting integrated communities in Alexandria and Damietta – Phase II	421	117
Malawi	Violence Against Women and Girls	313	502
Tanzania	Education in Emergencies	281	174
Indonesia	B-READY: Building Resilient Adaptive and Disaster Ready Communities (Phase I)	216	-
Ethiopia	Girls' Education Challenge – Leave NO Girl Behind	151	30
Kenya	Innovating Pathways for Employment Inclusion (IPEI)	106	77
Zambia	Financial Inclusion through Traditional Leadership – Secure Savings for All	64	(6)
Philippines	B Ready scale up	47	187
Sudan	Access to WASH – Red Sea/Kassala/Gedaref	45	521
Bangladesh	Innovating Pathways for Employment Inclusion (IPEI)	44	78
Kenya and Bangladesh	Innovating Pathways for Employment Inclusion (IPEI)	1	59
Philippines	TUKLAS (Tungo sa Kahandaan ng Pilipinas) Innovation Lab	-	27
Bangladesh	Innovative approaches for Nutrition JANO	-	2
Nigeria	North-East Transition to Development Programme (NENTAD) Programme Education	(2)	285
Rwanda	SRHR Teacher Self Learning Academy	(14)	67
	Total	16,480	11,947

5. CHARITABLE ACTIVITIES: MAJOR PARTNERSHIPS

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
Corporates	-	3,942	3,942	-	4,311	4,311
Major donors	-	999	999	-	1,058	1,058
Trusts and foundations	-	731	731	-	564	564
Corporate Gifts in Kind	-	-	-	-	10	10
Total	-	5,672	5,672	-	5,943	5,943

6. TRADING ACTIVITIES AND OTHER INCOME

a) Trading activities

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
Society lottery income	1,311	-	1,311	3,030	-	3,030
Programmatic trading income	6,184	-	6,184	2,110	-	2,110
Other trading income	91	-	91	144	-	144
Total	7,586	-	7,586	5,284	-	5,284

Society lottery income is the proceeds of lotteries held by the external lottery manager, People's Postcode Lottery, as shown in the table below.

Programmatic trading income includes income from our newly acquired trading subsidiary, SDDirect.

Society Lottery Income	2021 Total £000	2020 Total £000
People's Postcode Lottery ticket value	4,097	9,468
People's Postcode Lottery prize fund	(1,600)	(3,784)
People's Postcode Lottery management fee	(1,167)	(2,651)
Prize indemnity insurance	(19)	(3)
Net People's Postcode Lottery income	1,311	3,030

FPPI UK has no ability to alter the ticket price, prizes or management charges and, therefore, does not act as principal for these draws. Proceeds have, therefore, been recognised in the Consolidated Statement of Financial Activities as net of prizes and other expenditure. All net income raised from net ticket proceeds by FPPI UK is donated to Plan International UK under a deed of covenant and wholly spent in the pursuit of the aims of the charity.

b) Other Income

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
Rental income	627	-	627	596	-	596
Investment income	5	-	5	115	-	115
Other income	49	-	49	78	-	78
Total	681	-	681	789	-	789

Other income is related to payments from HMRC as part of the Coronavirus Job Retention Scheme, in which organisations were able to claim for 80% of employee's wages plus any employer National Insurance and pension contributions for staff put on furlough or flexible furlough because of coronavirus.

c) The Charity as lessor

At the year end, the Charity had contracted with sub-tenants for the following future minimum lease payments under non-cancellable operating leases:

	2021 Total £000	2020 Total £000
Less than one year	497	350
Between two and five years	1,076	776
After five years	-	-
Total	1,573	1,126

These payments relate to the sub-lease of space within the Finsgate building to sub-tenants, with Plan International UK as their landlord. In addition to these lease payments, variable service charges are payable to Plan International UK based on an apportionment of shared building costs. There are no significant restrictions imposed by the lease arrangements.

7. TOTAL EXPENDITURE

a) Analysis of total expenditure

Total Expenditure 2021	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2021 Total £000
Expenditure on raising funds					
Sponsorship	-	996	2,812	819	4,627
Institutional donors	-	1,089	88	684	1,861
Other donations and appeals	-	1,085	473	437	1,995
Major partnerships	-	731	17	493	1,241
	-	3,901	3,390	2,433	9,724
Expenditure on charitable activities					
Education	18,492	2,592	913	1,061	23,058
Disaster risk management	19,353	329	(28)	948	20,602
Water, sanitation and hygiene	3,235	710	598	219	4,762
Economic security	3,638	134	47	184	4,003
Sexual and reproductive health and rights	1,822	291	66	105	2,284
Protection	1,648	224	11	91	1,974
Campaigning and awareness	15	216	823	418	1,472
Participate as citizens	757	-	-	37	794
SDD charitable activities costs	-	2,490	3,095	256	5,841
	48,960	6,986	5,525	3,319	64,790
Other expenditure					
Rental costs	-	-	323	-	323
Trading activity costs	-	-	19	-	19
			342		342
Sub total	48,960	10,887	9,257	5,752	74,856
Reallocation of salaries ¹	-	2,394	-	(2,394)	-
Total	48,960	13,281	9,257	3,358	74,856

Total Expenditure 2020	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2020 Total £000
Expenditure on raising funds					
Sponsorship	-	976	2,590	685	4,251
Institutional donors	-	1,252	293	641	2,186
Other donations and appeals	-	943	561	393	1,897
Major partnerships	-	842	58	486	1,386
	-	4,013	3,502	2,205	9,720
Expenditure on charitable activities					
Education	13,101	2,065	1,190	755	17,111
Disaster risk management	15,201	273	284	727	16,485
Water, sanitation and hygiene	2,251	767	707	172	3,897
Economic security	1,208	176	9	65	1,458
Sexual and reproductive health and rights	2,974	289	123	156	3,542
Protection	1,634	282	22	90	2,028
Campaigning and awareness	-	815	895	472	2,182
Participate as citizens	418	1	-	19	438
SDD charitable activities costs	-	757	1,016	134	1,907
	36,787	5,425	4,246	2,590	49,048
Other expenditure					
Rental costs	-	-	399	-	399
Trading activity costs	-	-	18	-	18
	-	-	417	-	417
Sub total	36,787	9,438	8,165	4,795	59,185
Reallocation of salaries ¹	-	2,186	-	(2,186)	-
Total	36,787	11,624	8,165	2,609	59,185

¹ Staff costs initially included within 'support costs' and 'direct costs' are reallocated to 'staff costs' in order to match the total shown in Note 8.

	2021 £000	2020 £000
Net income is stated after charging:		
Services provided by the Charity's auditors:		
Fees payable for the audit of the consolidated financial statements	47	66
Additional Fees payable for the audit of the consolidated financial statements in prior year	14	-
Fees payable for other services:		
• Taxation and VAT	1	3
• Grant certification	-	-
	48	69
Exchange rate losses/(gains)	188	(80)
Depreciation and amortisation	534	445
Operating lease rentals – buildings	697	697

b) Grants paid

During the year, Plan International UK made grants to Plan International Inc which designs and delivers programmes through regional, country and programme offices. The programme offices are located in areas where Plan International programmes are implemented, allowing Plan International to work effectively with local communities.

Grants are also made to other partner organisations to deliver programmes to help children, their families and communities and to respond in emergency situations. No grants are made directly to individuals.

A list of grants paid is given below:

Partner Organisation	Country	2021 £000	2020 £000
Payments to Plan International Inc	Various	43,217	33,039
Payments to Plan International National Organisation	Colombia	135	120
Payments to Plan International National Organisation	India	1,008	82
Payments to Plan International National Organisation	Indonesia	532	11
Payments to Plan International National Organisation	United States of America	14	-
Payments to Plan International members		44,906	33,252
Humanity & Inclusion UK	Sierra Leone	1,280	1,135
ActionAid Institutional Funding	Sierra Leone	893	223
Relief International	Ethiopia	753	490
Christian Blind Mission (CBM) UK	Zimbabwe	254	180
The Open University	Zimbabwe	197	421
Global Parametrics Limited	Indonesia	114	-
The Open University	Sierra Leone	97	69
University of California	Jordan	94	-
Save the Children – Spain	Bolivia	85	55
GOAL	Honduras	73	-
University of Sussex	Ethiopia	71	20
Accion Contra el Hambre Spain	Philippines	46	-
FUNDACION OXFAM INTERMON	Dominican Republic	28	36
Oxfam Solidarite	Dominican Republic	24	36
Humanity & Inclusion UK	Dominican Republic	24	36
World Vision Austria	Various	12	-
Eclipse Experience Ltd	Peru	11	32
Humanity & Inclusion UK	Philippines	(2)	-
Varkey Foundation	Ghana	-	604
Solidarites International	Cameroon	-	93
CARE Nederland	Philippines	-	39
Stars Foundation	Various	-	35
WaterAid	Bangladesh	-	31
Payments to Non-Plan International Organisations		4,054	3,535
Total Grants Payable		48,960	36,787

c) Analysis of support costs

	Raising Funds £000	Charitable activities £000	2021 Total £000	Raising Funds £000	Charitable activities £000	2020 Total £000
Information technology	609	823	1,432	570	653	1,223
Office and premises	554	758	1,312	462	556	1,018
Human resources	332	421	753	327	368	695
General management	289	417	706	297	379	676
Finance	257	340	597	249	279	528
FX (Gains)/Losses	83	105	188	(38)	(42)	(80)
Depreciation and amortisation	219	292	511	214	246	460
Governance	90	163	253	124	144	268
Loss on disposal of fixed assets	-	-	-	-	7	7
Total	2,433	3,319	5,752	2,205	2,590	4,795

Support costs are allocated between activities on the basis of the number of staff employed on those activities during the year.

d) Analysis of governance costs

	2021 £000	2020 £000
Legal and other professional fees – Gifts in Kind	24	76
Legal and other professional fees	46	45
External audit fees	77	66
Apportionment of staff costs	71	60
Internal audit fees	26	16
Other	9	5
	253	268

8. STAFF COSTS

	2021 ¹ £000	2020 ² £000
Staff costs		
Wages and salaries	10,944	9,553
Social security costs	1,150	1,024
Pension costs	860	790
Sub Total	12,954	11,367
Agency staff	327	257
Total	13,281	11,624

¹ 2021 numbers include £2,490,000 SDDirect staff costs for the year ended 30 June 2021

² 2020 numbers include £757,000 SDDirect staff costs for the four months from acquisition to the year ended 30 June 2020

Plan International UK has a defined contribution pension scheme, which matches employee contributions up to a maximum of 7.5% of pensionable salary. The resulting fund belongs to the employee and can be transferred when leaving Plan International UK. No employees receive benefits under a defined benefit pension scheme.

In line with government legislation, Plan International UK automatically enrolls all eligible staff into this defined contribution pension scheme, with all new joiners being enrolled into the scheme in the third pay period after the start of their employment.

A salary sacrifice scheme is in place, giving employees the opportunity to vary their employment terms and conditions such that they receive a lower gross salary, with Plan International UK paying additional employer pension contributions on the employee's behalf.

The number of employees whose emoluments, as defined for taxation purposes (i.e. net of employer pension contributions and employer national insurance contributions), amounted to £60,000 or more in the year were as follows:

	2021 Number	2020 Number
£60,000–£69,999	8	8
£70,000–£79,999	7	6
£80,000–£89,999	2	3
£90,000–£99,999	2	4
£100,000–£109,999	1	1
Total	20	22

Total employer pension contributions for these employees were £114,868 (2020: £132,529).

The highest paid employee in 2021 was the Chief Executive, who received £149,121, in the year including pension contributions and employer National Insurance contributions (2020: £126,844 for 9 months), and received no benefits in kind (2020: £nil).

The Leadership team are the key management personnel of the charity. The total remuneration and benefits including pension contributions and employer National Insurance contributions of the key management personnel was £752,192, for 7 roles (2020: £644,870 for 6 roles).

None of the above received any benefits in kind.

Redundancy payments in the year to staff totaled £32,550 (2020: £14,532).

The average headcount and average number of employees, calculated on a full-time equivalent (FTE) basis, analysed by activity was:

	2021 Headcount	2020 Headcount	2021 FTE	2020 FTE
International Programmes	71	78	66	74
Fundraising	58	72	54	67
Operations and CEO Office	48	45	45	42
Communications, Campaigns and UK Programmes	43	26	38	25
SDDirect ¹	45	45	40	43
Total	265	266	243	251

¹ SDDirect figures in the year ended 30 June 2020 are the average headcount and average number of employees, calculated on a full-time equivalent (FTE) basis, for the four months from acquisition on 10th March 2020

9. TRUSTEES' REMUNERATION

None of the trustees received any remuneration during the year for services to Plan International UK (2020: none). Directly-incurred expenses of the trustees borne by Plan International UK in the year ended 30 June 2021 were £nil (2020: £547 from four Trustees).

Plan International UK has purchased indemnity insurance for the trustees at a cost of £1,008 (2020: £702).

10. TANGIBLE ASSETS

GROUP AND CHARITY 2021	Leasehold property improvements	Office equipment	Computer hardware ¹	Computer software	Total
	£000	£000	£000	£000	£000
Costs					
At 1 July 2020	1,681	393	464	-	2,538
Additions	-	7	23	-	30
At 30 June 2021	1,681	400	487	-	2,568
Accumulated depreciation					
At 1 July 2020	1,080	341	258	-	1,679
Charge for the year	154	20	79	-	253
At 30 June 2021	1,234	361	337	-	1,932
Net book value					
At 30 June 2020	601	52	206	-	859
At 30 June 2021	447	39	150	-	636

¹ Computer hardware for SDDirect totalling £30k net book value and Office Equipment totalling £1k net book value at 30 June 2021, and Computer hardware for SDDirect totalling £39k net book value at 30 June 2020, is only included in the Group balance sheet, not the Charity balance sheet.

GROUP AND CHARITY 2020	Leasehold property improvements	Office equipment	Computer hardware ¹	Computer software	Total
	£000	£000	£000	£000	£000
Costs					
At 1 July 2019	1,681	392	338	-	2,411
Acquisition through business combinations	-	-	52	-	52
Additions	-	1	80	-	81
Disposals	-	-	(6)	-	(6)
At 30 June 2020	1,681	393	464	-	2,538
Accumulated depreciation					
At 1 July 2019	952	315	197	-	1,464
Charge for the year	128	26	67	-	221
Disposals	-	-	(6)	-	(6)
At 30 June 2020	1,080	341	258	-	1,679
Net book value					
At 30 June 2019	729	77	141	-	947
At 30 June 2020	601	52	206	-	859

¹ Computer hardware for SDDirect totalling £39k net book value at 30 June 2020 is only included in the Group balance sheet, not the Charity balance sheet

11. INTANGIBLE ASSETS

GROUP AND CHARITY 2021	Computer Software	Goodwill¹	Total
	£000	£000	£000
Costs			
At 1 July 2020	1,617	1,148	2,765
Additions	180	-	180
At 30 June 2021	1,797	1,148	2,945
Accumulated depreciation			
At 1 July 2020	1,490	70	1,560
Charge for the year	52	230	282
At 30 June 2021	1,542	300	1,842
Net book value			
At 30 June 2020	127	1,078	1,205
At 30 June 2021	255	848	1,103

¹ The Charity balance sheet excludes the goodwill

GROUP AND CHARITY 2020	Computer Software	Goodwill¹	Total
	£000	£000	£000
Costs			
At 1 July 2019	1,590	-	1,590
Acquisitions through business combinations	-	1,148	1,148
Additions	28		28
At 30 June 2020	1,618	1,148	2,766
Accumulated depreciation			
At 1 July 2019	1,337	-	1,337
Charge for the year	154	70	224
At 30 June 2020	1,491	70	1,561
Net book value			
At 30 June 2019	253	-	253
At 30 June 2020	127	1,078	1,205

¹ The Charity balance sheet excludes the goodwill

12. INVESTMENTS

CHARITY	2021 £
Shares in subsidiary undertakings	
At 1 July 2020	1,956,134
Additions	-
At 30 June 2021	1,956,134

CHARITY	2020 £
Shares in subsidiary undertakings	
At 1 July 2019	250,003
Additions	1,706,131
At 30 June 2020	1,956,134

During the financial year ended 30 June 2019, Plan International UK invested £250,001 in Development Works Ltd, a wholly owned trading company registered in England and Wales as company number 11693908, whose main activities are to carry out international development commercial contracts and other non-primary purpose programmatic trading activities on behalf of Plan International UK.

Foster Parents Plan International (UK) Ltd is a trading company registered in England and Wales as company number 02457093, whose main activities are managing a society lottery, the licensing of the use of Plan International UK trademarks to third parties, and carrying out other non-primary purpose trading activities. Each year the subsidiary makes a charitable donation under a deed of covenant of any taxable profits to Plan International UK. At 30 June 2021 the investment in Foster Parents Plan International (UK) Ltd was £2.

During the financial year ended 30 June 2020, Plan International UK invested £1,706,000 in Social Development Direct Limited, a trading company registered in England and Wales as company number 03846881, who provide high-quality, innovative and expert social development assistance and research services, including technical advice and support, research, development assistance programme design, delivery and management, monitoring and evaluation. Their clients are leading international development agencies, INGOs and foundations.

The brought forward investment balance at 1 July 2020 relates to Plan International UK's investment in the entire issued share capital of Foster Parents Plan International UK Ltd, Development Works Ltd and Social Development Direct Limited.

SUBSIDIARY: Foster Parents Plan International UK Ltd	2021	2020
	£000	£000
Total turnover	1,386	3,142
Total expenditure	(33)	(29)
Donation to Plan International UK	(1,353)	(3,113)
Net result for the year	-	-

The aggregate of assets, liabilities and funds of FPPI UK was:

	2021	2020
	£000	£000
Total assets	50	108
Total liabilities	(50)	(108)
Total funds	-	-

SUBSIDIARY: Development Works Ltd	2021	2020
	£000	£000
Total turnover	-	-
Total expenditure	-	1
Donation to Plan International UK	-	(1)
Net result for the year	-	-

The aggregate of assets, liabilities and funds of Development Works Ltd was:

	2021	2020
	£000	£000
Total assets	250	253
Total liabilities	-	(3)
Total funds	250	250

SUBSIDIARY: Social Development Direct Limited	2021	2020
	£000	£000
Total turnover	6,184	2,110
Total expenditure	(5,841)	(1,907)
Donation to Plan International UK	(368)	(175)
Net profit for the period	(25)	28

The aggregate of assets, liabilities and funds of Social Development Direct Limited, as reflected in the consolidated balance sheet, was:

	2021	2020
	£000	£000
Total assets	1,602	1,873
Total liabilities	(1,041)	(1,287)
Total funds	561	586

13. DEBTORS

	Group	Group	Charity	Charity
	2021	2020	2021	2020
	£000	£000	£000	£000
Amounts owed by institutional donors	3,016	7,035	3,016	7,035
Accrued income	3,602	2,922	2,970	2,280
Amounts owed by Plan International Inc	504	1,268	504	1,268
Other debtors	840	882	318	385
Prepayments	384	474	334	423
Amounts owed by subsidiaries	-	-	61	100
Total debtors	8,346	12,581	7,203	11,491

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

a) Analysis of creditors

	Group 2021 £000	Group 2020 £000	Charity 2021 £000	Charity 2020 £000
Accruals of transfers to Plan International Inc	5,877	9,667	5,877	9,667
Accruals of transfers to other partners	244	568	244	568
Deferred income and other creditors	5	1,245	-	1,244
Other accruals	1,414	1,473	1,034	1,075
Taxation and social security	434	542	330	342
Trade creditors	1,632	651	1,299	306
Amounts owed to Plan International Organisations	120	381	120	381
VAT payable	219	430	(8)	76
Total creditors	9,945	14,957	8,896	13,659

b) Deferred income and other creditors

GROUP 2020	As at 1 July 2020 £000	Income deferred £000	Deferrals released £000	As at 30 June 2021 £000
Institutional donors	1,245	-	1,245	-
Other	-	5	-	5
Total deferred income and other creditors	1,245	5	1,245	5

Income deferred in the year for the charity comprised £nil (2020: £1,245,000) institutional donor income and £4,000 (2020: £nil) other income.

GROUP 2019	As at 1 July 2019	Income deferred	Deferrals released	As at 30 June 2020
	£000	£000	£000	£000
Institutional donors	1,245	-	-	1,245
Other	27	-	(27)	-
Total deferred income and other creditors	1,272	-	(27)	1,245

15. PROVISIONS FOR LIABILITIES AND CHARGES

GROUP AND CHARITY	As at 1 July 2020	Provision created	Provision released	Provision utilised	As at 30 June 2021
	£000	£000	£000	£000	£000
Dilapidations	240	120	-	-	360
Grants	16	14	-	(5)	25
Total	256	134	-	(5)	385

Dilapidations represent the estimated cost required to make good Plan International UK's headquarters upon the termination of the lease with our landlord. The provision will be utilised on termination of the lease.

Grants represent the estimated funds returnable to donors where the group has not been able to spend funds received in accordance with donor wishes, including losses incurred from fraud and disallowances at country office level. Any losses will be recovered from Plan International Inc such that Plan International UK suffers no net loss.

16. COMMITMENTS

a) Commitments under operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

GROUP	Land and buildings 2021 £000	Other 2021 £000	Total 2021 £000	Land and buildings 2020 £000	Other 2020 £000	Total 2020 £000
Payments due:						
Not later than one year	932	20	952	932	22	954
Later than one year and not later than five years	2,253	18	2,271	3,185	40	3,225
Later than five years	-	-	-	-	-	-
Total	3,185	38	3,223	4,117	62	4,179

Property lease commitments are in respect of Plan International UK's headquarters and will be partly offset by sub-tenant rental income.

b) Programme commitments

At year end, the group had undertaken to deliver projects which will be completed over a number of years. The majority of the funds needed for these projects are subject to legal agreements with donors to ensure that Plan International UK will be reimbursed. For some of these projects, Plan International UK is required to provide additional funding to match that provided by the main donor. At 30 June 2020, donors had yet to be found for programme commitments totalling £2,008,000 (2020: £4,035,000) as detailed below.

GROUP	Total 2021 £000	Total 2020 £000
Less than one year	1,730	2,210
Between two and five years	2,859	1,825
After five years	-	-
Total	4,589	4,035

No provision has been recognised as we expect to be able to find donors for these commitments over the remaining life of the projects.

c) Capital commitments

The value of group contracts placed in the year for future capital expenditure not accrued for in the financial statements was £nil (2020: £nil).

17. STATEMENT OF FUNDS

GROUP AND CHARITY 2021	Balance 1 July 2020	Total Income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2021
	£000	£000	£000	£000	£000	£000
Unrestricted funds:						
General funds	10,094	22,844	(23,567)		317	9,688
Designated funds: Programmatic and Strategic Development fund	1,774	1,311	(2,940)			145
Designated funds: Social Development Direct	547	6,184	(6,210)		8	529
Designated funds: Plan UK Fixed asset fund	2,064	-	-		(325)	1,739
Total unrestricted funds	14,479	30,339	(32,717)	-	-	12,101
Restricted funds	7,220	39,433	(42,139)	-	-	4,514
Total funds	21,699	69,771	(74,856)	-	-	16,614

CHARITY 2021	Balance 1 July 2020	Total Income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2021
	£000	£000	£000	£000	£000	£000
Unrestricted funds:						
General funds	10,164	23,179	(23,672)	-	17	9,688
Designated funds: Programmatic and Strategic Development fund	1,774	1,311	(2,941)	-	-	145
Designated funds: Social Development Direct	1,706					1,706
Designated funds: Plan UK Fixed asset fund	877	-	-	-	(17)	859
Total unrestricted funds	14,521	24,490	(26,613)	-	-	12,398
Restricted funds	7,220	39,433	(42,139)	-	-	4,514
Total funds	21,741	63,923	(68,752)	-	-	16,912

GROUP AND CHARITY 2020	Balance 1 July 2019	Total income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2020
	£000	£000	£000	£000	£000	£000
Unrestricted funds:						
General funds	8,535	24,608	(22,519)	(853)	323	10,094
Designated funds: Programmatic and Strategic Development fund	1,074	3,030	(1,477)	(853)	-	1,774
Designated funds: Social Development Direct fund	-	2,110	(2,082)	506	13	547
Designated funds: fixed asset fund	1,200	-	-	1,200	(336)	2,064
Total unrestricted funds	10,809	29,748	(26,078)	-	-	14,479
Restricted funds	7,466	32,861	(33,107)	-	-	7,220
Total funds	18,275	62,609	(59,185)	-	-	21,699

CHARITY 2020	Balance 1 July 2019	Total income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2020
	£000	£000	£000	£000	£000	£000
Unrestricted funds:						
General funds	8,535	24,755	(22,596)	(853)	324	10,165
Designated funds: Programmatic and Strategic Development fund	1,074	3,030	(1,477)	(853)	-	1,774
Designated funds: Social Development Direct	-	-	-	1,706	-	1,706
Designated funds: Plan UK Fixed asset fund	1,200	-	-	-	(324)	877
Total unrestricted funds	10,809	27,785	(24,073)	-	-	14,522
Restricted funds	7,466	32,861	(33,107)	-	-	7,220
Total funds	18,275	60,646	(57,180)	-	-	21,742

18. RESTRICTED FUNDS

Restricted funds comprise unexpended balances on donations and grants and contracts given for specific purposes. These funds will be expended in future years in accordance with donor wishes.

GROUP AND CHARITY	Balance 1 July 2019 £000	Income £000	Expenditure £000	Balance 1 July 2020 £000	Income £000	Expenditure £000	Balance 30 June 2021 ¹ £000
Girls Fund	713	870	(1,063)	520	761	(1,331)	(50)
DEC – Cyclone Idai Appeal	1,260	82	(1,261)	81	97	(88)	90
DEC – Indonesia Tsunami Appeal	-	28	(30)	(2)	-	2	-
DEC – Emergency Appeal for People Fleeing Myanmar	(8)	61	(53)	-	-	-	-
DEC – Covid Appeal	-	125	(125)	-	959	(963)	(4)
DEC – East Africa Appeal	(28)	-	28	-	-	-	-
Other voluntary income including appeals	568	544	(316)	796	862	(773)	885
Donations	2,505	1,710	(2,820)	1,395	2,679	(3,153)	921
FCDO – Water Sanitation and Hygiene (WASH) Results Programme Extension	1,327	1,448	(1,721)	1,054	1,629	(2,683)	-
FCDO – Girls' Education Challenge – Sierra Leone	69	3,369	(3,641)	(203)	3,383	(3,243)	(63)
FCDO – Girls' Education Challenge – MG Cubed Ghana	-	2,204	(1,621)	583	3,248	(3,684)	147
FCDO – Supporting Adolescent Girls' Education Zimbabwe	5	2,426	(2,384)	47	3,136	(3,149)	34
FCDO – NENTAD Protection in Northeast Nigeria	3	182	(191)	(6)	1,261	(1,259)	(4)
FCDO – PLANE (NENTAD Cost Extension) Nigeria	-	198	(198)	-	1,013	(1,038)	(25)
FCDO – Resilience Plus and Basic Needs in Nepal	-	-	-	-	1,137	(1,140)	(3)
FCDO – Others	115	2,003	(2,037)	81	1,673	(1,705)	49
ECW	2	(3)	(33)	(34)	2,335	(2,114)	187
ECHO	57	1,254	(1,167)	144	972	(1,006)	110

European Commission – Building Resilience: Education Opportunities in Fragile and Crisis Affected Environments	359	1,079	(1,333)	105	1,048	(1,144)	9
European Commission – Better Extension Training (BETTER)	-	208	(281)	(73)	870	(837)	(40)
European Commission – Others	21	1,371	(1,402)	(10)	2,067	(1,931)	126
UNOCHA	-	985	(1,022)	(37)	3,629	(3,605)	(13)
UNICEF	-	2,243	(2,325)	(82)	657	(568)	7
UN Agencies – Others	-	2,405	(2,417)	(12)	1,617	(1,513)	92
Other institutional donors	403	3,836	(3,820)	419	1,406	(1,615)	210
Institutional donors	2,361	25,208	(25,593)	1,976	31,081	(32,234)	823
Corporates	945	4,321	(3,112)	2,154	3,942	(4,362)	1,734
Major donors	1,514	1,058	(1,034)	1,538	999	(1,551)	986
Trusts and foundations	141	564	(548)	157	731	(838)	50
Major partnerships	2,600	5,943	(4,694)	3,849	5,672	(6,751)	2,770
Total restricted funds	7,466	32,861	(33,107)	7,220	39,432	(42,138)	4,514

¹ Negative fund balances are due to costs incurred in advance of income recognised which is committed & will be recognised in future periods

Restricted funds by region of spend	Balance 1 July 2019	Income	Expenditure	Balance 30 June 2020	Income	Expenditure	Balance 30 June 2021
	£000	£000	£000	£000	£000	£000	£000
Asia	1,774	6,097	(6,202)	1,669	6,035	(7,162)	542
East and Southern Africa	1,681	9,288	(10,539)	430	16,702	(16,750)	382
UK	838	249	(551)	536	25	(208)	353
West and Central Africa	466	11,899	(11,797)	568	13,174	(13,530)	212
Americas	162	1,621	(1,688)	95	2,429	(2,447)	77
Multiple Regions ¹	164	866	(610)	420	96	(261)	255
Not defined ²	2,381	2,841	(1,720)	3,502	971	(1,780)	2,693
Total restricted funds	7,466	32,861	(33,107)	7,220	39,432	(42,138)	4,514

¹ 'Multiple Regions' includes restricted funds which support multiple projects across more than one region

² 'Not Defined' includes funds received by donors against restricted funds including the Girls Fund and Forgotten Children's Fund, which are later transferred to projects in line with the fund's objectives, plus holding funds for Corporate donors whilst the programmes are in development.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

GROUP AND CHARITY 2021	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000		
Fund balances at 30 June 2021 are represented by:				
Tangible fixed assets	-	637	-	637
Intangible Assets	-	1,103	-	1,103
Current assets	11,469	1,714	12,021	25,204
Current liabilities	(1,422)	(1,041)	(7,482)	(9,945)
Provisions for liabilities and charges	(360)	-	(25)	(385)
Total net assets at 30 June 2021	9,687	2,413	4,514	16,614
Total net assets at 30 June 2020	10,094	4,385	7,220	21,699

CHARITY 2021	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000		
Fund balances at 30 June 2021 are represented by:				
Tangible fixed assets	-	605	-	605
Intangible Assets	250	1,960	-	2,210
Current assets	11,210	145	12,021	23,376
Current liabilities	(1,413)	-	(7,482)	(8,895)
Provisions for liabilities and charges	(360)	-	(25)	(385)
Total net assets at 30 June 2021	9,687	2,710	4,514	16,911
Total net assets at 30 June 2020	10,164	4,357	7,220	21,741

GROUP AND CHARITY 2020

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	Funds
	£000	£000	£000	£000
Fund balances at 30 June 2019 are represented by:				
Tangible fixed assets	-	859	-	859
Intangible assets	-	1,205	-	1,205
Current assets	12,030	3,608	19,210	34,848
Current liabilities	(1,696)	(1,287)	(11,974)	(14,957)
Provisions for liabilities and charges	(240)	-	(16)	(256)
Total net assets at 30 June 2020	10,094	4,385	7,220	21,699
Total net assets at 30 June 2019	8,535	2,274	7,466	18,275

CHARITY 2020

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	Funds
	£000	£000	£000	£000
Fund balances at 30 June 2019 are represented by:				
Tangible fixed assets	-	820	-	820
Intangible assets	250	1,833	-	2,083
Current assets	11,839	1,704	19,210	32,753
Current liabilities	(1,685)	-	(11,974)	(13,659)
Provisions for liabilities and charges	(240)	-	(16)	(256)
Total net assets at 30 June 2020	10,164	4,357	7,220	21,741
Total net assets at 30 June 2019	8,535	2,274	7,466	18,275

20. RELATED PARTIES

Plan International Inc

Plan International UK is a member of Plan International Inc. During the year Plan International UK transferred cash totalling £35,525,000 (2020: £23,952,000) directly to Plan International Inc and other Plan International entities to undertake international development programme activities in overseas countries. In addition, £13,740,000 (2020: £7,438,000) was transferred directly from our donors to Plan International entities.

In line with our approach of accruing transfers once all conditions that would limit recognition of the funding commitment have been met, there was an accrual of £5,970,000 (2020: £9,667,000) of transfers to Plan International Inc outstanding at year-end.

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

Plan Ltd

Plan Ltd is a wholly-owned trading subsidiary of Plan International Inc. Income in the year was received by Plan International UK from Plan Ltd under deed of covenant as set out in Note 3.

Disasters Emergency Committee

Plan International UK is a member of the Disasters Emergency Committee (DEC) and Plan International UK's Chief Executive, Rose Caldwell, is a trustee of the DEC.

In the year Plan International UK made a membership donation of £50,929 (2020: £49,197) to the DEC. Plan International UK's income in the year included £1,056,000 (2020: £1,164,000) receivable from DEC appeals. Of this £nil was outstanding at year-end (2020: £164,000).

International Broadcasting Trust

Rose Caldwell, CEO of Plan International UK, is the Chair of the International Broadcasting Trust. In the year, Plan International UK paid membership fees totalling £5,000 (2020: £5,000).

Education cannot wait (ECW)

Rose Caldwell, CEO of Plan International UK, is a member of the High-Level Steering Group of ECW. Plan International UK's income in the year included £2,335,000 (2020: £95,000) receivable from ECW. Of this £nil was outstanding at year-end (2020: £nil).

Opinium Research Ltd

James Endersby, a director of Development Works Ltd until 28 September 2020, is CEO of the company Opinium Research Ltd. In the year, Plan International UK paid for services provided by Opinium Research Ltd totalling £37,720 (2020: £37,554).

Plan International UK Trustees

In the year donations were received from trustees totalling £4,913 (2020: £15,207).

Foreign, Commonwealth and Development Office (FCDO)

Beverley Tew, trustee, is a non-executive director of the FCDO. Plan International UK's income in the year included £16,480,000 (2020: £11,947,000) receivable from the FCDO.

Foster Parents Plan International UK Ltd

The below table shows the transactions that took place between Foster Parents Plan International UK Ltd and Plan International UK in the year ended June 2021. Plan International UK incurred £19,000 (2020: £14,000) of costs that were recharged to FPPI UK for staff time and other overheads.

Party	Nature of relationship	Transaction	Income for the year ended 30 June 2021 £000	Expenditure for the year ended 30 June 2021 £000	Debtor balance as at 30 June 2021 £000	Creditor balance as at 30 June 2021 £000
Foster Parents Plan International UK Ltd	Wholly-owned subsidiary	The subsidiary's taxable profits were donated under a deed of covenant to Plan International UK	1,353	-	61	-

Development Works Ltd

The below table shows the transactions that took place between Development Works Ltd and Plan International UK in the year ended June 2021. Plan International UK incurred £nil (2020: £nil) of costs that were recharged to Development Works Ltd for staff time.

Party	Nature of relationship	Transaction	Income for the year ended 30 June 2021 £000	Expenditure for the year ended 30 June 2021 £000	Debtor balance as at 30 June 2021 £000	Creditor balance as at 30 June 2021 £000
Development Works Ltd	Wholly-owned subsidiary	The subsidiary's taxable profits were donated to Plan International UK	-	-	-	-

Social Development Direct Limited

The below table shows the transactions that took place between Social Development Direct Limited and Plan International UK in the in the year ended 30 June 2021

Party	Nature of relationship	Transaction	Income for the period ended 30 June 2021	Expenditure for the period ended 30 June 2021	Debtor balance as at 30 June 2021	Creditor balance as at 30 June 2021
			£000	£000	£000	£000
Social Development Direct Limited	Wholly-owned subsidiary	The subsidiary's taxable profits were donated to Plan International UK	368	-	-	-

THANK YOU

We wish to thank every one of our supporters. Whether through sponsorship, donating to our emergency appeals or leaving a gift in your will, every supporter makes our work possible and helps us to change children's lives around the world.

Plan International UK would particularly like to thank the following for their support over the period 01 July 2020 – 30 June 2021.

YOUTH ADVISORY PANEL

Maisie Allen, Lauren Barclay, Eva Carroll, Ellen Cormack, Ali Gibson, Jess Leigh, Isabelle Matthews, Helen McDonnell, Atlanta Montague, Josie Powell, Libby Russell, Augusta Sennessie, Ambrin Shafiq, Indya Wardle, Imogen White, Trin Wilson, Min Wu

PATRONS

HRH The Duke of Edinburgh KG, KT (until his sad passing on 9 April 2021), Baroness Gardner of Parkes, Virginia McKenna OBE, Baroness Morris of Yardley, Lord Paul, Dr Miriam Stoppard

TRUSTS AND FOUNDATIONS

Evan Cornish Foundation, Cosaraf Charitable Foundation, H and S Davidson Charitable Trust, Latin American Children's Trust, Masonic Charitable Foundation, Mercury Phoenix Trust, MJB Charitable Trust, Moondance Foundation, UEFA Foundation for Children, ViiV Healthcare's The Positive Action for Children Fund, and support received from the People's Postcode Lottery players

CORPORATE SUPPORTERS

3I PLC, AstraZeneca, The Body Shop, Brides Do Good, Chelsea Foundation, Clear Channel, Costa Foundation, Credit Suisse, DAZN, Kaplan International, Medtech Holdings, Paysafe Group, Reckitt, Study Group, Unilever, Urban Outfitters EU, VENT for Change

DONORS

Linda and Alistair Buchanan and family, Colin and Helen David, Roger and Jenny Dennis, Lisa Eldridge, Tom Hearn, John M Hill, Stephen Lloyd, Andrew Phillipps, Harriet Roupell, Paul and Diane Sinnett, Katherine and David Soanes, Paul Tyndall and Rosemary Blake, Camilla Woodward and several other anonymous donors

INSTITUTIONS

Comic Relief, Disasters Emergency Committee (DEC), Education Cannot Wait (ECW), European Commission (EC), European Commission Humanitarian Aid and Civil Protection Office (ECHO), Foreign, Commonwealth and Development Office (FCDO), Start Network, United Nations (UN) and World Bank (WB)

We would also like to say thank you to all our volunteers for their hard work and commitment, which we couldn't do without.

**Plan International UK, Finsgate,
5–7 Cranwood Street, London EC1V 9LH
Tel: 0300 777 9777 (UK)
+ 44 (0) 20 7608 1311 (Non-UK)**

www.plan-uk.org

 **PlanInternationalUK**

 **@PlanUK**

 **@plan_uk**

 **planuk**

Please contact us if you would like this report in an alternative format. A resizable PDF of this report is available on our website.

Editors: Caroline Stomberg

Design and artwork: Philippa Thomas (philippa-thomas.com)

© Plan International UK. No part of this publication can be reproduced without the permission of Plan International UK.

Registered charity number: 276035. Registered in England number: 1364201

Plan International UK holds official consultative status with the Economic and Social Council of the United Nations.



Front cover image: Bobok, 27, is pregnant and part of the targeted supplementary feeding programme



**For children and
equality for girls**