



For children and  
equality for girls

# PLAN INTERNATIONAL UK TRUSTEES' ANNUAL REPORT 2023

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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.



"I learnt that menstruation is a normal and necessary process", says Dalila, 15. She participated in a workshop on how to manage periods healthily in Guatemala.

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

”



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.**

”



Ibrahim is one of 400 community health volunteers helping to boost child nutrition in Nigeria through the ANRIN programme.



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.

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**20 young  
leaders**

**from**

**8 countries**

**make up the Youth4EiE panel.**

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## 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



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.



"I've learnt a lot throughout the day and feel that being given a seat at the table has allowed me to shed some light on the issues girls face." Jaime, 16, took over as First Minister of Wales for International Day of the Girl 2022.

“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

Tucker Images



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.

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**Our child sponsors wrote over**

# **47,000 letters**

**to sponsored children across the world.**

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# 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,

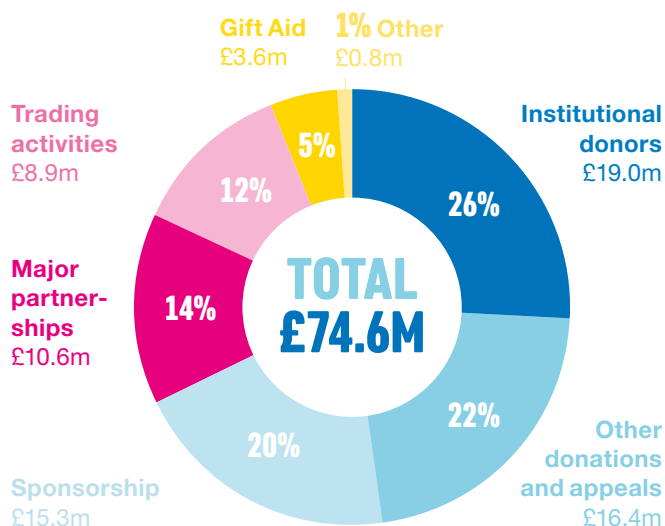
to £3.9m, although we saw substantial growth in funding from Education Cannot Wait which was up to £4.3m and was thus our largest institutional donor in the year.

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

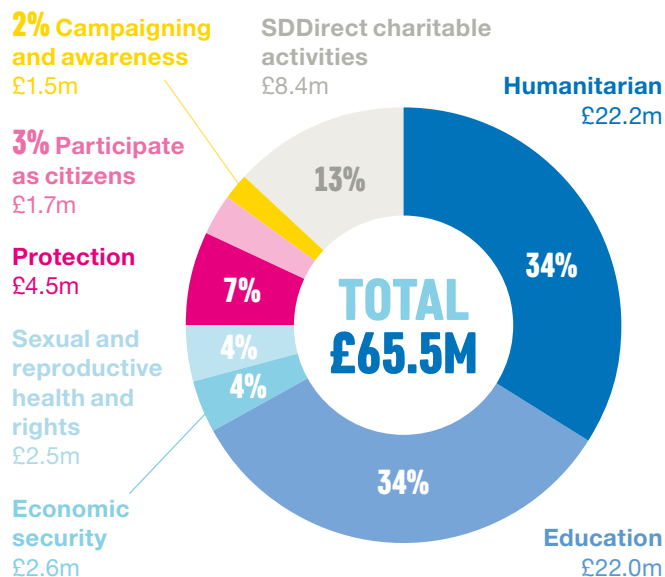
Expenditure in the year ended 30 June 2023 was £75.4m, an increase of £4.8m against the prior year driven by an increase in charitable activities including an increase of £2.1m in SDDirect activities.

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
<b>We fail to ensure the safety of those we work and care for</b>	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.
<b>We fail to protect the safety of our people, and the organisation against fraud and corruption</b>	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.
<b>We fail to meet regulator, donor and supporter expectations</b>	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.
<b>We suffer a serious information or cyber security breach</b>	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.
<b>We jeopardise long term financial sustainability by failing to adapt to funding and economic trends</b>	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.

# 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](http://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.

	<b>FY23 (July 2022 – June 2023)</b>	<b>Units</b>	<b>FY22</b>	<b>Change</b>
<b>Compulsory submission</b>				
Energy consumption	340,443 kWh	kWh	335,154 kWh	+5,289 kWh
Indirect emissions – purchased electricity	68.15	tCO <sub>2</sub> e	67.88	+0.27 tCO <sub>2</sub> e
Indirect emissions – business travel mileage	1.05	tCO <sub>2</sub> e	0.84	+0.21 tCO <sub>2</sub> e
<b>Total</b>	<b>69.2</b>	<b>tCO<sub>2</sub>e</b>	<b>68.72</b>	<b>+0.48 tCO<sub>2</sub>e</b>
<b>Voluntary submission</b>				
Indirect emissions – other business travel	164.98	tCO <sub>2</sub>	19.38	+148.6 tCO <sub>2</sub>
Water supply	0.1	tCO <sub>2</sub> e	0.0776	+0.0224 tCO <sub>2</sub> e
<b>Total</b>	<b>165.08</b>	<b>tCO<sub>2</sub>e</b>	<b>19.46</b>	<b>+145.62 tCO<sub>2</sub>e</b>
<b>Total, all emissions</b>	<b>234.28</b>	<b>tCO<sub>2</sub>e</b>	<b>88.18</b>	<b>+146.1 tCO<sub>2</sub>e</b>
Emissions per FTE	0.887	tCO <sub>2</sub> e/FTE	0.351	+0.536 tCO <sub>2</sub> 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 tCO<sub>2</sub>e (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 <sup>1</sup>
- Gillian Smith – Deputy Chair <sup>1</sup> (resigned 24 February 2023)
- Meredith Niles – Deputy Chair <sup>1,3</sup> (appointed as Deputy Chair 24 February 2023)
- Sarah Ansah (appointed 21 March 2023)
- Olivia Beecham <sup>1</sup>
- Hanah Burgess <sup>2,3</sup> (resigned 24 February 2023)
- Lady Amanda Ellingworth <sup>4</sup>
- John Kerr <sup>2,6</sup>
- Hope Mbuthi
- Girish Menon <sup>1</sup>
- Emily Middleton <sup>2</sup>
- Salma Nims (resigned 8 December 2022)
- Lara Oyesanya (resigned 24 February 2023)
- Minal Shah (appointed 21 March 2023)
- Beverley Tew <sup>2,3</sup>
- Marie-France Van Heel (appointed 21 March 2023)

## LEADERSHIP TEAM

- Rose Caldwell – Chief Executive <sup>5,6</sup>
- Alan Gosschalk – Director of Fundraising <sup>5</sup> (until 30 May 2023)
- John Lockett – Director of Finance and IT <sup>5</sup>
- 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

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
<b>INCOME FROM:</b>							
<b>Donations</b>	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
<b>Charitable activities</b>							
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
<b>Trading activities</b>	6	8,937	-	8,937	6,598	-	6,598
<b>Other</b>	6	778	-	778	629	-	629
<b>Total income</b>		<b>38,398</b>	<b>36,206</b>	<b>74,603</b>	<b>39,955</b>	<b>32,625</b>	<b>72,581</b>
<b>EXPENDITURE ON:</b>							
<b>Raising funds</b>	7	9,505	2	9,506	9,216	1	9,217
<b>Charitable activities</b>	7	28,860	36,663	65,523	29,056	32,009	61,065
<b>Other</b>		391	-	391	346	-	346
<b>Total expenditure</b>		<b>38,756</b>	<b>36,665</b>	<b>75,420</b>	<b>38,618</b>	<b>32,010</b>	<b>70,627</b>
<b>Net income/(expenditure)</b>		(358)	(459)	(817)	1,337	616	1,954
<b>Funds brought forward</b>	17	13,437	5,130	18,567	12,100	4,514	16,614
<b>Funds carried forward</b>	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
<b>Fixed assets</b>					
Tangible assets	10	301	450	241	404
Intangible assets	11	796	906	407	287
Investments	12	-	-	1,706	1,706
<b>Total fixed assets</b>		<b>1,097</b>	<b>1,356</b>	<b>2,354</b>	<b>2,397</b>
<b>Current assets</b>					
Debtors	13	7,035	7,641	5,705	6,686
Cash at bank and in hand <sup>1</sup>		17,126	17,467	16,208	16,708
<b>Total current assets</b>		<b>24,162</b>	<b>25,108</b>	<b>21,913</b>	<b>23,394</b>
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	14	(7,055)	(7,496)	(5,196)	(6,186)
<b>Net current assets</b>		<b>17,106</b>	<b>17,612</b>	<b>16,717</b>	<b>17,208</b>
<b>Total assets less current liabilities</b>		<b>18,204</b>	<b>18,968</b>	<b>19,071</b>	<b>19,605</b>
Provisions for liabilities and charges	15	(452)	(400)	(453)	(400)
<b>Total net assets</b>		<b>17,750</b>	<b>18,568</b>	<b>18,619</b>	<b>19,205</b>
<b>Funds</b>					
General funds	17	11,591	11,679	11,593	11,679
Designated funds	17	1,488	1,759	2,355	2,396
<b>Unrestricted funds</b>	17	<b>13,079</b>	<b>13,437</b>	<b>13,948</b>	<b>14,075</b>
<b>Restricted funds</b>	17/18	<b>4,671</b>	<b>5,130</b>	<b>4,671</b>	<b>5,130</b>
<b>Total funds</b>	<b>17</b>	<b>17,750</b>	<b>18,567</b>	<b>18,619</b>	<b>19,205</b>

<sup>1</sup> 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
<b>Cash flows from operating activities:</b>		
Net cash (outflow)/inflow from operating activities	(197)	664
<b>Cash flows from investing activities:</b>		
Interest received	267	11
Purchase of property, plant, equipment and intangible assets	(140)	(179)
<b>Change in cash and cash equivalents in the year</b>	<b>(70)</b>	<b>496</b>
<b>Change in cash and equivalents due to exchange rate movements:</b>		
Exchange rate gain/(loss)	(271)	111
<b>Cash and cash equivalents at the beginning of the year</b>	<b>17,467</b>	<b>16,859</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>17,126</b>	<b>17,467</b>
<b>Reconciliation of net income to net cash flows from operating activities</b>		
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
<b>Net cash inflow from operating activities</b>	<b>(197)</b>	<b>664</b>

# 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
<b>Total</b>	<b>38,398</b>	<b>36,206</b>	<b>74,603</b>	<b>39,955</b>	<b>32,626</b>	<b>72,581</b>

## 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 <sup>1</sup>	56	-	56	75	-	75
Peoples Postcode Lottery (PPL)	3,000	-	3,000	4,084	-	4,084
Trusts and foundations	148	-	148	40	-	40
<b>Total</b>	<b>28,682</b>	<b>6,590</b>	<b>35,272</b>	<b>32,727</b>	<b>4,781</b>	<b>37,508</b>

<sup>1</sup> 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
<b>Total</b>	<b>-</b>	<b>19,037</b>	<b>19,037</b>	<b>-</b>	<b>22,403</b>	<b>22,403</b>

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)
<b>Total</b>		<b>2,164</b>	<b>5,548</b>

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
<b>Total</b>	<b>-</b>	<b>10,578</b>	<b>10,578</b>	<b>-</b>	<b>5,442</b>	<b>5,442</b>

## 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
<b>Total</b>	<b>8,937</b>	<b>-</b>	<b>8,937</b>	<b>6,598</b>	<b>-</b>	<b>6,598</b>

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
<b>Total</b>	<b>778</b>	<b>-</b>	<b>778</b>	<b>629</b>	<b>-</b>	<b>629</b>

## 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	-	-
<b>Total</b>	<b>580</b>	<b>1,076</b>

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
<b>Expenditure on raising funds</b>					
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
	-	<b>4,073</b>	<b>2,462</b>	<b>2,970</b>	<b>9,505</b>
<b>Expenditure on charitable activities</b>					
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
	<b>46,778</b>	<b>8,690</b>	<b>6,849</b>	<b>3,206</b>	<b>65,523</b>
<b>Other expenditure</b>					
Rental costs	-	-	390	-	390
Trading activity costs	-	-	1	-	1
	-	-	<b>391</b>	-	<b>391</b>
<b>Sub total</b>	<b>46,778</b>	<b>12,764</b>	<b>9,702</b>	<b>6,176</b>	<b>75,420</b>
Reallocation of salaries <sup>1</sup>	-	2,368	-	(2,368)	-
<b>Total</b>	<b>46,778</b>	<b>15,132</b>	<b>9,702</b>	<b>3,808</b>	<b>75,420</b>

<b>Total Expenditure 2022</b>	<b>Grants paid £000</b>	<b>Staff costs £000</b>	<b>Direct costs £000</b>	<b>Support costs £000</b>	<b>2022 Total £000</b>
<b>Expenditure on raising funds</b>					
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
	-	<b>3,802</b>	<b>3,214</b>	<b>2,200</b>	<b>9,216</b>
<b>Expenditure on charitable activities</b>					
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
	<b>44,870</b>	<b>7,486</b>	<b>5,719</b>	<b>2,989</b>	<b>61,065</b>
<b>Other expenditure</b>					
Rental costs	-	-	344	-	344
Trading activity costs	-	-	2	-	2
	-	-	<b>346</b>	-	<b>346</b>
<b>Sub total</b>	<b>44,870</b>	<b>11,288</b>	<b>9,278</b>	<b>5,189</b>	<b>70,627</b>
Reallocation of salaries <sup>1</sup>	-	2,165	-	(2,165)	-
<b>Total</b>	<b>44,870</b>	<b>13,453</b>	<b>9,278</b>	<b>3,024</b>	<b>70,627</b>

<sup>1</sup> 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 £000	2022 £000
<b>Net income is stated after charging:</b>		
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
	<b>75</b>	<b>55</b>
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 £000	2022 £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	-
<b>Payments to Plan International members</b>		<b>46,447</b>	<b>43,888</b>

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)
<b>Payments to Non-Plan International Organisations</b>		<b>331</b>	<b>982</b>
<b>Total Grants Payable</b>		<b>46,778</b>	<b>44,870</b>

### 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	-	-	-
<b>Total</b>	<b>2,970</b>	<b>3,206</b>	<b>6,176</b>	<b>2,200</b>	<b>2,989</b>	<b>5,189</b>

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
	<b>393</b>	<b>217</b>

## 8. STAFF COSTS

	2023 £000	2022 £000
<b>Staff costs</b>		
Wages and salaries	12,619	11,069
Social security costs	1,358	1,213
Pension costs	878	802
<b>Sub Total</b>	<b>14,855</b>	<b>13,084</b>
Agency staff	277	369
<b>Total</b>	<b>15,132</b>	<b>13,453</b>

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
<b>Total</b>	<b>30</b>	<b>26</b>

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
<b>Total</b>	<b>277</b>	<b>261</b>	<b>264</b>	<b>251</b>

## 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
<b>Costs</b>					
At 1 July 2022	1,687	336	502	-	2,525
Additions	-	1	16	-	17
Disposals	-	-	(23)	-	(23)
Transfers	-	-	-	-	-
<b>At 30 June 2023</b>	<b>1,687</b>	<b>337</b>	<b>494</b>	<b>-</b>	<b>2,518</b>
<b>Accumulated depreciation</b>					
At 1 July 2022	1,361	322	394	-	2,077
Charge for the year	129	9	4	-	142
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
<b>At 30 June 2023</b>	<b>1,490</b>	<b>330</b>	<b>398</b>	<b>-</b>	<b>2,219</b>
<b>Net book value</b>					
At 30 June 2022	479	32	155	-	666
<b>At 30 June 2023</b>	<b>197</b>	<b>7</b>	<b>96</b>	<b>-</b>	<b>300</b>

**GROUP AND CHARITY**  
**As at 30 June 2022**

	Leasehold property improvements	Office equipment	Computer hardware	Computer software	Total
	£000	£000	£000	£000	£000
<b>Costs</b>					
At 1 July 2021	1,681	400	487	-	2,568
Acquisition through business combinations	-	-	-	-	-
Additions	6		30	-	36
Disposals	-	(59)	(15)	-	(74)
Transfers	-	-	-	-	-
<b>At 30 June 2022</b>	<b>1,687</b>	<b>341</b>	<b>502</b>	<b>-</b>	<b>2,530</b>
<b>Accumulated depreciation</b>					
At 1 July 2021	1,234	361	337	-	1,932
Charge for the year	128	(36)	57	-	149
Disposals	-	-	-	-	-
Transfers	-	-		-	-
<b>At 30 June 2022</b>	<b>1,362</b>	<b>325</b>	<b>394</b>	<b>-</b>	<b>2,081</b>
<b>Net book value</b>					
At 30 June 2021	447	39	150	-	636
<b>At 30 June 2022</b>	<b>325</b>	<b>17</b>	<b>108</b>	<b>-</b>	<b>450</b>

## 11. INTANGIBLE FIXED ASSETS

GROUP AND CHARITY As at June 30 2023	Computer software £000	Goodwill <sup>1</sup> £000	Total £000
<b>Costs</b>			
At 1 July 2022	1,938	1,148	3,086
Additions	109	-	109
Disposals	-	-	-
Transfers	-	-	-
<b>At 30 June 2023</b>	<b>2,047</b>	<b>1,148</b>	<b>3,195</b>
<b>Accumulated depreciation</b>			
At 1 July 2022	1,652	530	2,182
Charge for the year	(13)	230	217
Disposals	-	-	-
Transfers	-	-	-
<b>At 30 June 2023</b>	<b>1,639</b>	<b>760</b>	<b>2,399</b>
<b>Net book value</b>			
At 30 June 2022	287	618	906
<b>At 30 June 2023</b>	<b>406</b>	<b>388</b>	<b>796</b>

<sup>1</sup> The charity balance sheet excludes the goodwill.

GROUP AND CHARITY As at June 30 2022	Computer software £000	Goodwill <sup>1</sup> £000	Total £000
<b>Costs</b>			
At 1 July 2021	1,797	1,148	2,945
Additions	142	-	142
Disposals	-	-	-
Transfers	-	-	-
<b>At 30 June 2022</b>	<b>1,939</b>	<b>1,148</b>	<b>3,087</b>
<b>Accumulated depreciation</b>			

At 1 July 2021	1,542	300	1,842
Charge for the year	110	230	340
Disposals			-
Transfers	-		-
<b>At 30 June 2022</b>	<b>1,652</b>	<b>530</b>	<b>2,182</b>
<b>Net book value</b>			
At 30 June 2021	127	849	976
<b>At 30 June 2022</b>	<b>287</b>	<b>618</b>	<b>905</b>

<sup>1</sup> The charity balance sheet excludes the goodwill.

## 12. INVESTMENTS

### CHARITY

#### Shares in subsidiary undertakings

	2023
	£
At 1 July 2022	1,706,133
Additions	-
<b>At 30 June 2023</b>	<b>1,706,133</b>

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.

<b>SUBSIDIARY: Foster Parents Plan International (UK) Ltd</b>	<b>2023</b>	<b>2022</b>
Total turnover	48	90
Total expenditure	(16)	(17)
Donation to Plan International UK	(32)	(73)
<b>Net result for the year</b>	<b>-</b>	<b>-</b>

The aggregate of assets, liabilities and funds was:

	<b>2023</b>	<b>2022</b>
Total assets	57	88
Total liabilities	(57)	(88)
<b>Total funds</b>	<b>-</b>	<b>-</b>

<b>SUBSIDIARY: Social Development Direct Limited</b>	<b>2023</b>	<b>2022</b>
Total turnover	8,892	6,505
Total expenditure	(8,387)	(6,254)
Donation to Plan International UK	(505)	(360)
<b>Net result for the year</b>	<b>-</b>	<b>(109)</b>

The aggregate of assets, liabilities and funds was:

	<b>2023</b>	<b>2022</b>
Total assets	2,283	1,744
Total liabilities	(1,834)	(1,294)
<b>Total funds</b>	<b>449</b>	<b>449</b>

## 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	-	-	-	-
<b>Total debtors</b>	<b>7,035</b>	<b>7,641</b>	<b>5,705</b>	<b>6,686</b>

## 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	-	-	-	-
<b>Total creditors</b>	<b>7,055</b>	<b>7,496</b>	<b>5,196</b>	<b>6,187</b>

## 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
<b>Total deferred income</b>	<b>-</b>	<b>143</b>	<b>-</b>	<b>143</b>

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
<b>Total</b>	<b>400</b>	<b>52</b>	<b>-</b>	<b>-</b>	<b>452</b>

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 2023 £000	Other 2023 £000	Total 2023 £000	Land and buildings 2022 £000	Other 2022 £000	Total 2022 £000
<b>Operating lease expiring:</b>						
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	-	-	-	-	-	-
<b>Total</b>	<b>1,321</b>	<b>5</b>	<b>1,325</b>	<b>2,253</b>	<b>9</b>	<b>2,261</b>

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	-	-
<b>Total</b>	<b>2,018</b>	<b>4,833</b>

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
<b>Unrestricted funds:</b>						
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
<b>Total unrestricted funds</b>	<b>13,437</b>	<b>38,398</b>	<b>(38,756)</b>	<b>-</b>	<b>-</b>	<b>13,079</b>
<b>Restricted funds</b>	<b>5,130</b>	<b>36,206</b>	<b>(36,665)</b>	<b>-</b>	<b>-</b>	<b>4,671</b>
<b>Total funds</b>	<b>18,567</b>	<b>74,603</b>	<b>(75,420)</b>	<b>-</b>	<b>-</b>	<b>17,750</b>

CHARITY 2023	Balance 1 July 2022	Total Income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2023
	£000	£000	£000	£000	£000	£000
<b>Unrestricted funds:</b>						
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
<b>Total unrestricted funds</b>	<b>14,075</b>	<b>29,996</b>	<b>(30,124)</b>	<b>-</b>	<b>-</b>	<b>13,948</b>
<b>Restricted funds</b>	<b>5,130</b>	<b>36,206</b>	<b>(36,665)</b>	<b>-</b>	<b>-</b>	<b>4,671</b>
<b>Total funds</b>	<b>19,205</b>	<b>66,202</b>	<b>(66,789)</b>	<b>-</b>	<b>-</b>	<b>18,619</b>

## 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
<b>Institutional donors</b>	<b>823</b>	<b>22,403</b>	<b>(22,064)</b>	<b>1,162</b>	<b>19,037</b>	<b>(18,916)</b>	<b>1,283</b>
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)
<b>Major partnerships</b>	<b>2,770</b>	<b>5,442</b>	<b>(5,505)</b>	<b>2,707</b>	<b>10,680</b>	<b>(11,146)</b>	<b>2,241</b>
<b>Total restricted funds</b>	<b>4,514</b>	<b>32,626</b>	<b>(32,010)</b>	<b>5,130</b>	<b>36,206</b>	<b>(36,665)</b>	<b>4,671</b>

<sup>1</sup> 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 £000	Income £000	Expenditure £000	Balance 30 June 2022 £000	Income £000	Expenditure £000	Balance 30 June 2023 £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 <sup>1</sup>	254	1,847	(1,921)	180	1,769	(1,996)	(46)
Not defined <sup>2</sup>	2,693	11	(42)	2,663	398	(612)	2,449
<b>Total restricted funds</b>	<b>4,514</b>	<b>32,626</b>	<b>(32,010)</b>	<b>5,130</b>	<b>36,206</b>	<b>(36,665)</b>	<b>4,671</b>

<sup>1</sup> 'Multiple Regions' includes restricted funds which support multiple projects across more than one region

<sup>2</sup> '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)
<b>Total net assets at 30 June 2023</b>	<b>11,592</b>	<b>1,487</b>	<b>4,671</b>	<b>17,750</b>
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)
<b>Total net assets at 30 June 2023</b>	<b>11,592</b>	<b>2,354</b>	<b>4,673</b>	<b>18,619</b>
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	£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)
<b>Total net assets at 30 June 2022</b>	<b>11,679</b>	<b>1,760</b>	<b>5,128</b>	<b>18,567</b>
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	£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)
<b>Total net assets at 30 June 2022</b>	<b>11,679</b>	<b>2,397</b>	<b>5,128</b>	<b>19,204</b>
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
<b>Foster Parents Plan International UK Ltd.</b>	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
<b>Social Development Direct Limited</b>	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.**


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**Editor:** Meri Vaija and Laura Oakley

**Design and artwork:** Philippa Thomas ([philippa-thomas.com](http://philippa-thomas.com))

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



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