



For children and  
equality for girls

# PLAN INTERNATIONAL UK TRUSTEES' ANNUAL REPORT 2021

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The information included on pages 3–40 pages and 3–58 constitute Plan International UK’s Strategic Report and Directors’ Report/Trustees’ Report respectively for the year to 30 June 2021. Plan International UK is also known as Plan International (UK) and will be referred to throughout as Plan International UK.

# ABOUT PLAN INTERNATIONAL UK

Founded over 80 years ago, Plan International is a global development and humanitarian organisation, striving to advance children's rights and equality for girls. Every girl and boy have the right to be healthy, educated, protected, valued and respected in their own community and beyond.



Plan International / Mohammadur Rahman

Chan, 12, Bangladesh, is learning at home as the schools are closed due to the Covid-19 pandemic

Operating in 77 countries we work in collaboration to transform lives. We drive change in practice and policy at local, national and global levels through our reach, experience and knowledge of the realities children face. We work with children and communities to prepare for and respond to crises and support the safe and successful progression of children from birth to adulthood.

Plan International UK is part of the Plan International global family and leads the work of the charity in the UK. Plan International UK raises funds through child sponsorship, individual giving and corporate partnerships, and from institutional and major donors, as well as leading campaigns and programmes for girls in the UK. Plan International UK does not deliver programmes directly outside the UK and instead works in partnership with Plan International to ensure the effective management and implementation of programmes we fund overseas.

The projects highlighted in this report have all received financial support from Plan International UK – many will also receive funding from other Plan International members and other partners. The reach and impact included in this report reflect the whole project and are not limited to the proportion of the projects funded from the UK.

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

The Trustees' Annual Report 2021 covers the period 1 July 2020–30 June 2021.

# WELCOME FROM OUR CHAIR

**The disruption and uncertainty of the last year has been extremely challenging for people around the world. This is particularly true for the children, especially girls, and communities that we support.**

In the past 12 months we've seen increases in gender-based violence and child marriage, food and water shortages and education disrupted in many of the countries where we work. There is a very real risk that the impact of the pandemic could reverse years of development progress in fragile settings globally.

I am proud of how my colleagues in the UK and across the wider Plan International family have responded to this threat.

With schools closed, we adapted our education programmes so they could be delivered remotely – teaching via smartphone and through the support of community volunteers in Zimbabwe and using television to broadcast lessons in Ghana. In Peru, we adapted our programme for out-of-school Peruvian and Venezuelan children so it could be delivered remotely and include Covid-19 prevention information. These measures ensured that children and girls did not miss out on vital months of education, while keeping them safe.

Meanwhile, we have continued to deliver vital humanitarian assistance – distributing hygiene kits and food to 18,000 families in Paraguay, installing hand-washing facilities and distributing sanitary

pads and soap in Nepal, responding to unfolding climate emergency events in Somalia and a food crisis in South Sudan.

In the UK we have just produced our first UK Programmes Framework, a testament to our commitment to supporting adolescent girls here. One of our proudest achievements this year has been the 'Crime Not Compliment' campaign to make public sexual harassment a criminal offence in the UK, which is run in partnership with grassroots youth activist group Our Streets Now. This led to a meeting with the Home Secretary and secured tens of thousands of pledges of support from the public and our partners.

In January we launched our new three-year strategy, which provides clarity and focus to enable us to maximise our contribution and impact for the children and young people we work with and for. Our strategy also includes a commitment to ensure that we have a thriving culture at Plan UK, in which diversity, inclusion and empowerment are at the heart of how we work together.

We took a decision through the course of the year to increase the diversity of the board and to actively recruit to reflect that ambition and also the countries in which we work.

The global challenges facing us will mean different ways of working and responding to the difficulties faced. I want to thank everyone for working so hard to ensure we carry on our vital work. The Board of Trustees came together regularly to support the organisation and I would like to thank the Trustees for all their work and to extend special thanks to those Trustees who completed their terms this year.

I also wish to acknowledge the sad passing of our royal patron, HRH The Duke of Edinburgh KG, KT and thank him for all his support and commitment over the years.



We are not in this alone. Working as part of the global Plan International family I know we will continue to have considerable impact on the lives of millions of children and especially girls.

**Professor Sir Ian Diamond**  
Chair

## WELCOME FROM OUR CEO

**I have been reflecting on how supremely challenging the last year has been and I am so proud of the commitment and passion shown by my colleagues and Plan International UK's partners and supporters in the face of a global pandemic, so much conflict in fragile areas and the increasing issues presented by climate change.**

Our development work has overlapped significantly with our commitment to provide humanitarian aid to those who need it the most and we have shown ingenuity and determination in adapting our programmes as a result of Covid-19.

One of the most impactful programmes we have led other partners on is the South Asia WASH Results Programme. We are so proud at what the programme has achieved: more than 400,000 people have gained access to reliable water supply, 2.5 million gained access to sanitation and almost 8 million were reached with hygiene promotion and education.

We have launched our new three-year strategy, which refines and focuses our priorities and identifies enablers such as building a thriving culture to help us get to where we need to be. We remain committed to our global purpose – to advance children's rights and equality for girls. We work for all marginalised and vulnerable children, but we recognise that often girls are the most disadvantaged and face distinct limitations on their rights.

We continue to prioritise Education, Sexual and Reproductive Rights (SRHR) and Protection from Violence and these priorities inform and influence all of our strategic goals.

A key focus for our work this year has been education. The pandemic has created the biggest crisis in education in living memory and has particularly impacted girls. Without education, girls are being left behind, and stripped of their future. They have less control over their lives and are unable to fulfil their potential. Too often, they are forced to marry young and have children early.

Through our influencing strategies we have taken every opportunity to put pressure on global leaders to take action for girls' rights to education,

particularly around events such as the G7 hosted by the UK government. We've adapted our programmes to ensure girls can keep learning. In Zimbabwe, for example, through our Girls Education Challenge, we've adapted teaching and learning materials and provided training to over 400 volunteers. This is enabling girls to continue their education via phone, at community-based learning groups, and at home if they have a disability or are pregnant. We've also been sharing information with girls, community members and volunteers on Covid-19, how to access services if girls are unsafe and checking on girls' mental health and wellbeing. We're proud of our work in this area but we have much more to do.

It's now been over a year since Plan International UK began the work of becoming an anti-racist organisation. Our journey has been a response to the urgent call for action arising from the Black Lives Matter movement and a recognition of our responsibilities as an organisation and an employer. It also reflects a deep understanding that being actively anti-racist is essential to, and inextricably interwoven with, our reason for being here: to protect children's rights and to gain equality for girls. Our approach has been guided by colleagues from across the Plan International family, without whom this work would not have been possible.

With their support, we've made a collective commitment to listening, to learning and unlearning, and to pausing for self-reflection. We've also held ourselves accountable in defining the action we need to take to become an anti-racist organisation, now and in the future. I look forward

to working with the team to realise our vision for change in this area.

Our work needs to be set against a backdrop of cost savings and proposed aid cuts. We reacted quickly to the issues presented by the pandemic with a limited cost reduction programme and we thank those who were affected by this for their hard work and service. It is still unclear how the newly formed Foreign, Commonwealth and Development Office and cut to the foreign aid budget will impact our work in the long term, but we remain committed to working constructively and effectively in this space.

Going forward, we will continue to confront the issues facing the sector such as the legitimacy of NGOs, the need for localisation in delivering key services and how we embed diversity and combat racism in all forms. I am grateful that our financial results have put us in a strong financial position which will help us to deliver impactful programmes and be a real voice for change.

Finally, I want to say thank you to every sponsor, supporter, donor and volunteer. None of our work would have been possible without you.

**Rose Caldwell**  
Chief Executive



# OUR IMPACT



Children in Vietnam show their support for gender equality and girls' rights

# WE REACHED OVER 20 MILLION CHILDREN, YOUNG PEOPLE AND THEIR COMMUNITIES AROUND THE WORLD:

ACROSS  
**123** PROJECTS  
IN **45** COUNTRIES



**5.98 million**

people directly supported  
by our programmes

INCLUDING

**1.1 million**  
GIRLS

**15.5 million**

people indirectly reached  
through our work



THANKS TO OUR

**70,000** UK SPONSORS

WE ARE SUPPORTING

**75,000** CHILDREN

WE RECEIVED

**£1.2 million**

for our Covid-19 response  
through the *DEC Coronavirus  
appeal* and our *Coronavirus:  
Children's Emergency Appeal*



**68,000** CAMPAIGNERS



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

# OUR STRATEGY 2021-2023

Our strategic goals set out what we intend to achieve over the next three years. Our strategic enablers are the key ways of working and infrastructure which will support us to deliver those goals.



# OUR FOUR STRATEGIC GOALS



Youth club members wave at camera during meeting in Gatsibo district, Rwanda

## GOAL 1:

# PROGRAMME WITH IMPACT

**What does ‘Programme with Impact’ mean to us? It means putting children and girls at the centre of everything we do and working with our country offices to support them to design high quality programmes that deliver change, access funding, meet our donor expectations and provide expertise particularly in relation to girls’ education, sexual and reproductive rights (SRHR), safeguarding and climate change. We have been increasing our ability to respond to the ever-growing number of emergencies in order to save lives and build resilience in communities to withstand future shocks.**

Over the last year we have worked hard to increase the impact of our programmes by developing relationships with local communities, local stakeholders, and state governments. We are nurturing these alliances to drive change and are improving our capacity to monitor, report and prevent incidents of any forms of violence against children. We have prioritised the provision of gender sensitive child protection and education.

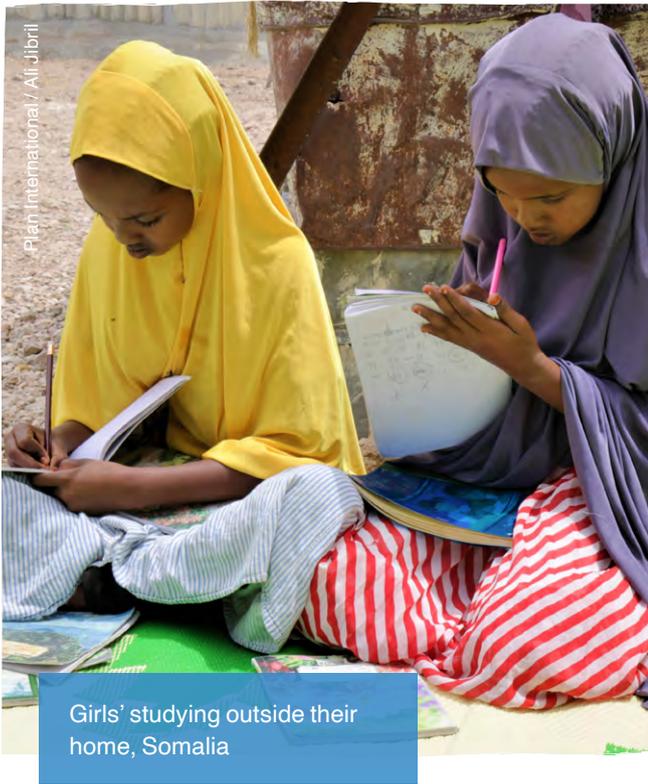
We are co-creating our work with stakeholders, viewing our target groups as active participants who are not passive recipients of aid. An example of this has been the development of accelerated

learning materials for girls’ education in Zimbabwe where the Ministry of Primary and Secondary Education were involved. This initiative has been so successful that the materials have since been rolled out by the Zimbabwean government to marginalised communities to support continued learning during Covid-19 induced lockdowns.



Plan International / Joshua Kumunda

Girls learning in classroom at secondary school in Mwenezi district, Zimbabwe



Girls' studying outside their home, Somalia

## Emergency Response

**Plan International UK has a team of deployable humanitarian experts within the Disaster Risk Management Unit (DRM) team who can quickly join local teams to support the scale up of our emergency work in some of the most vulnerable and fragile contexts.**

In the last year, emergency deployments have continued despite Covid-19. These have included both in-country and remote deployments:

**Somalia:** There are huge child protection needs in Somalia, with large parts of the country experiencing long term conflict and families frequently being forcibly displaced from their homes. Between December 2020 and May 2021 one of the deployable team undertook a remote deployment as Child Protection Lead for the Plan Somalia office. This deployment played a key role in establishing Child Protection programmes by Plan in Somalia including working with local and national actors to scale up activities.

**Sierra Leone:** The Girls Education Challenge is a flagship programme for both Plan in Sierra Leone and Plan International UK. Between February and June 2021 our Education in Emergencies Adviser undertook an in-country deployment as Team Leader for the programme. This deployment led the project team to successful completion of the multi-year project.

**South Sudan:** South Sudan faces one of the largest and most complex humanitarian crises in the world – conflict, displacement and natural hazards. It is also currently facing a worsening hunger crisis with famine reported in some regions. Between October and December 2020, we deployed our Emergency Response Manager as in-country Programme Director. This deployment played a key leadership role within the country office, ensuring continued and growing support by Plan in Sudan to the ongoing humanitarian crisis, with a particular focus on education, child protection and food security and livelihood programmes.

## Creating Solutions Together: South Asia WASH Results Programme

The financial year of 2021 was the final year in the implementation of the South Asia WASH Results Programme (SAWRP). Since April 2014, we, in partnership with Water Aid and others, have been mobilising communities to improve sanitation, water supply and hygiene at household level in Bangladesh and Pakistan.

The programme in Bangladesh was continued in 2017. The total value of the FCDO (DFID) contract came to £38.49 million, making this the biggest programme that Plan International UK has led on in recent years.

We are very proud of what this programme has achieved: more than 400,000 people gained access to reliable water supply, 2.5 million gained access to sanitation and almost 8 million were reached with hygiene promotion. In the past year, we have been concerned with the final outcomes of the project.

This was made all the more challenging due to the impact of Covid-19, which had a significant economic impact on Bangladeshi households. Bangladesh is also one of the countries most vulnerable to climate change as evidenced by the impact of cyclones and monsoons last year.

The final project survey found that improved latrines and water points are being maintained

and improved hygiene habits have been adopted. We have engaged with local government authorities who have increased their spending on water, sanitation and hygiene. We have partnered with local entrepreneurs to strengthen their ability to provide materials and construct improved latrines as well as enabling those who maintain them to empty them in a safe and hygienic manner. By putting greater focus on the sustainability of the results achieved by SAWRP, we believe that the impact will continue to be felt in the years to come.

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### Since the South Asia WASH Results Programme began in 2014:

More than  
**400,000**  
people gained access to reliable  
water supply.

**2.5 million**  
gained access to sanitation.

Almost  
**8 million**  
were reached with hygiene promotion.

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## Increasing Access to Quality, Safe and Inclusive Education for out of school children and youth in South Sudan

This project, which was funded by Education Cannot Wait, ran from the beginning of May 2020 to until the end of April 2021 and was undertaken in partnership with Oxfam and the Charity Empowerment Foundation.

We supported the educational needs of children and youth in Awerial, Yiro East, Magwi, and Kapoeta North in South Sudan through increased access to early education and improvement in the quality of that education. The process ensured a focus on gender and inclusion.

Over the course of the project, we reached 6,749 male and 5,606 female students and 196 male and 36 female teachers and successful outcomes included:

- 4 classroom blocks constructed, renovated or expanded in formal education setting
- 2 learning spaces established out of tents for 2 pastoral education programme centres
- 42 schools and learning spaces supported with a package of Covid-19 prevention measures (disinfection, awareness raising, distribution of IEC materials and hand washing facilities)
- 2366 children (1194 boys and 1172 girls) in formal education settings received learner's kits
- Needs assessment identified 170 children with disabilities

- 7 children with disabilities (5 boys and 2 girls in Kapoeta North) provided with wheelchairs
- 250 girls in candidate classes received menstrual hygiene kits and menstrual hygiene management training

The positive impact of the programme is shown by the experience of Odiya James. Although not formally trained, he has been a teacher for three years. He has learned about curriculum, lesson planning, assessment, teaching methods, and the role of teachers in both school and the community. James testified that,



**This training has improved my confidence and interest in teaching as I now know what to do.**

**Odiya James**



The training session on special education needs has made him realise that people with disabilities have equal rights and should have the same opportunities as able-bodied people. This has allowed him to overcome his worries surrounding his own disability.

## Partnership with Education Cannot Wait

**Education Cannot Wait (ECW) is the first global fund dedicated to Education in Emergencies (EiE) and protracted crises.**

Plan International UK has worked closely with ECW since its establishment in 2016 to help it reach as many children and young people as possible with high quality programming. Having served as one of two civil society representatives in the ECW High Level Steering Group for the last few years, we are pleased to have handed over this year to new representatives, including for the first time a youth organisation.

As co-chairs of ECW's gender equality reference group and active participants, we contribute our expertise in relation to gender responsive education in emergencies programming which supports the quality of ECW's response. We also support ECW's resource mobilisation by campaigning for donors including the UK government to make funding contributions commensurate with the level of need – which has increased in the wake of Covid-19.

We are delighted to be partners in implementing a number of ECW programmes. From FY18 to present, Plan International has secured a total of USD19.1m for programmes across 16 countries: a total of 35 grants in support of education emergencies programming within critical crises. This includes USD6.43m by Plan International UK for countries and crisis including Mali,



Plan International / Nicolas Canton

Kenza and her friends, in Burkina Faso, are fully aware of the barrier measures to prevent Covid-19

Ethiopia, Cameroon, Mozambique, South Sudan and the Venezuela crisis.

We are also excited to be working with ECW to establish a network supporting youth activists advocating for education in emergencies in a number of countries, which will start work in 2021.

## Crisis/Gender Inequality – Human Centred Design for Menstrual Health and Hygiene in Protracted Crises

This project set out to understand how menstrual health and hygiene (MHH) in refugee camps could be improved so that girls can have a better quality of life.



Angel is a Burundian refugee living in a refugee camp in Tanzania. Plan International provides menstrual hygiene kits to girls like Angel, including underwear and reusable sanitary pads

Challenges faced by girls in camps include unavailability of a regular supply of disposable menstrual pads and myths and taboos surrounding menstruation. This has affected the girls' power and control over their lives.



I have to wake up early before everyone else to wash my clothes and bedding when I have my period.

Angel, 14



This project used human centred and girl centred design in Dzaleka refugee camp in Malawi. Dzaleka refugee camp hosts approximately 50k refugees and asylum seekers. It was established in 1994 and mainly hosts communities from DRC but also Ethiopia, Somalia and other locations. Once trust was built with girls, women, boys and men, a wide range of participatory tools were used to discuss and address taboo issues. Practical considerations were addressed whilst understanding the culture which included fears about witchcraft. Workshops were held in July 2020 to come up with products that could be used in the camp.

### Positive outcomes of this project include:

- Boys as allies
- Both girls and boys could consider menstruation as normal
- Participants were empowered to co-create solutions
- Learning from each other was a highlight of the experience

## Anticipatory Action connected to Climate Change

Throughout the last year the DRM team have undertaken extensive work and research on 'Anticipatory Actions' (also referred to as Early Actions).

These are actions taken in anticipation of a crisis, whether climate- and weather-related shocks (such as droughts or floods), conflict, social unrest, electoral violence or health crisis. Anticipatory Actions are intended to reduce the impact of the crisis, improve the quality of the humanitarian response and assist individuals and communities to recover quicker.

Examples include a pilot programme – *Building Resilient Adaptive and Disaster Ready Communities (B-READY)* in the Philippines, run in partnership with our organisation in the Netherlands. Digital weather forecasting and risk modelling information is used to facilitate rapid, digital cash transfers to vulnerable households before disaster strikes. During the course of the pilot, two pre-emptive cash payments were made to vulnerable households, the most recent being in February 2021.

In Zimbabwe the Building Resilience Fund supports communities through different hazards they may face. The programme uses traditional forecasting methods and indigenous knowledge integrated with meteorological forecasts to assist communities to manage their risk by making informed decisions. There are agreed indicators

such as food stocks and access to water which are used to bridge the gap between routine resilience building and crisis response. School children participate in the monitoring of supplies and sharing of information.



Disaster preparedness training for mothers in Barangay Matarinao, the Philippines – run as part of the B-READY project.

## Champions of Wales

**We launched Champions of Wales in September 2018 and the project is due to complete in April 2022. In that time, we will work with a core group of 200 young people who will become champions of equality in their communities. Through these 200 champions we will reach a further 20,000 young people in Wales.**

A fundamental part of the project is building the skills and confidence of each ‘champion’, with the aim of them sharing their new-found knowledge and capabilities with their peers. This ‘ripple effect’ will help change attitudes and promote gender equality among 2,000 young people. The different levels of participation include 201 programme Champions, the young people who are attending on a regular basis, or we are undertaking regular contact with, and a further 31 participants who have completed the Champions of Wales programme and have then gone on to undertake advocacy and campaigning work.



Girls from our Champions of Wales programme came together to identify the issues that stand in the way of girls’ realising their rights

The impact of these programmes is transformative for the young people involved. Recently, one of the girls participating in the Champions of Wales programme had decided to drop out of her STEM GNVQ due to her mental health and feeling out of place in a class full of boys. However, she contacted her college and negotiated support from her tutor and a better study environment for herself and will resit the year in 2021/22. She told us, “You [her group] made me feel like I could”.

## Work in the UK

**As a global charity it is important we also focus on girls’ rights in the UK. We have taken our learning from our international work to deliver strong domestic programmes. We began piloting Girls’ Rights programmes in the UK in 2016. Following on from this, a new team was created in 2020 with a new strategy developed to design and implement domestic programmes which strengthen our capability in the vital areas of research and advocacy, youth engagement, and broader culture change initiatives supporting girls’ rights in the UK.**

As our domestic ambitions and impact grow, our work in the UK will see continued development in all these areas. Our UK programmes framework clarifies our approach to what we do in the UK – and delivers strong, high impact programmes which create real change for girls on the issues identified in State of Girls Rights 2020. Priorities include education, safety and safe spaces, body image and mental health.

## GOAL 2:

# VOICE FOR CHANGE

**Throughout the last year our teams have worked together, and with others, to continue to be a powerful influencing voice for change and create opportunities for young people to have their voices heard by decision makers.**

This year has been a challenging one where we have seen the UK government make significant cuts to the UK aid budget. We have challenged these cuts and highlighted the devastating impact they will have on some of the most marginalised girls and communities globally. In May, 3000 of our supporters emailed their MPs asking them to support a reversal of the cuts. We continue to make the case for the cuts to be reversed as soon as possible, especially as the Covid-19 pandemic is continuing to hit those already worst off the hardest.

We have also been able to seize opportunities to achieve progress for girls through our influencing. We co-led a group of civil society organisations, multilateral and UN agencies, successfully influencing the Girls' Education Declaration adopted by the G7 leaders in June. The Declaration commits leaders including the UK to recognise the gendered barriers that keep girls from learning, and to invest in comprehensive sexuality education and youth leadership.

The UK-hosted G7 also provided an opportunity for young people to have their voices heard by global leaders and decision makers. We organised the education sessions at the C7 and W7 summits and supported our youth partners, Transform Education, to hold a consultation with the UK Government's official Gender Equality Advisory Council (GEAC). The young people met with the Council's Chair, Sarah Sands, and the UK Children's Commissioner Rachel De Souza. Their recommendations around gender transformative education were reflected in the final GEAC recommendations for the G7.

We have undertaken research to understand the impact of Covid-19 on education around the world, engaging nearly 2000 adolescents, parents and teachers in Guatemala, Honduras, Kenya, Nepal and Sudan. This research found that nearly three-quarters were unable to teach remotely due to lack of connectivity and devices (either their own or their students) and more than two thirds of adolescents feel that they had learnt less at home than they would have done at school.

Other strategic priorities include placing particular emphasis on girls who are affected by conflict and crisis and advocating for girls to have control of their bodies through sexual and reproductive health and rights (SRHR).



Maya and Gemma Tutton,  
co-founders of Our Streets Now

## Crime Not Compliment: Making a difference for girls in the UK

Together with grassroots organisation **Our Streets Now**, we launched our *Crime Not Compliment* campaign in November 2020. Our objective is for all forms of public sexual harassment (PSH) to be made a crime.

We have worked with leading human rights lawyers to draft a comprehensive Bill, and have worked to build support for this in Parliament and the Government. In February 2021, members from our Youth Advisory Panel met with the Home Secretary to share their direct lived experiences of PSH and why it needs to be made illegal. In summer 2021, the Government released its Violence Against Women and Girls Strategy and committed to reviewing the gaps in legislation and then to consider whether a new law is needed.

To date, nearly 59,000 supporters have joined the campaign. They have taken various actions such as:

- Responding to the Home Office's public survey as part of its Violence Against Women and Girls (VAWG) Strategy consultation.
- Over 10,000 emails written to MPs asking them to support the campaign by making the case for legal change, and asking them to put down a Private Members Bill or support one if tabled.
- Sharing our campaign with their friends and family.



Sandra, 14, and her mother Rainha live in a resettlement centre in Buzi, Mozambique, after their home was destroyed by floods in the aftermath of Cyclone Idai

## Partnerships with young people advocating for change

We have developed some exciting partnerships with young people in our influencing for change on girls' rights in the UK and globally.

We have a new partnership with youth-led activist network Transform Education, working to transform education for gender equality around the world.

We are working in partnership with the Education Cannot Wait fund to build a new youth advocacy network. This will support young people living in crisis-affected countries who are advocating

for more political commitment and funding for education for children and young people, especially girls, affected by conflict and crisis.

We worked with seven young women in Malawi and Zimbabwe as co-researchers for our global research Power to Decide. This research explored the first-hand experiences of adolescent girls and young women and what enables them to claim their sexual and reproductive health and rights. The young co-researchers reached 230 girls aged 10–19 in peri-urban and rural Zimbabwe, rural communities affected by long term climate insecurity, and short-term disaster response to Cyclone Idai in southern Malawi.

## GOAL 3:

# YOUTH CENTRED

**We recognise that to be an organisation that is truly working for girls and young people, we also need to work with them, ensuring their views and experience are at the heart of our work wherever possible. Over the last year we have continuously challenged ourselves to ensure the voices, views and experiences of young people are at the heart of our work.**

The *Young Health Programme* (YHP) is a global disease prevention programme co-founded with AstraZeneca in 2010. It works with young people aged 10–24 to reduce the risk of NCDs (Non-Communicable Diseases), including type 2 diabetes, cancer, cardiovascular and respiratory diseases, and mental and neurological health conditions, through preventing the use of tobacco, harmful use of alcohol, physical inactivity, air pollution and an unhealthy diet. In 2021, we continued our work with young people across Vietnam and Thailand, training them as Peer Educators who share vital health messaging, launched a new phase of the programmes in Kenya, Indonesia and Brazil and expanded with new programmes in Colombia and Egypt.

In September 2020, in partnership with AstraZeneca, we announced the expansion of the *Young Health Programme* to the UK. The YHP UK aims to support and work with young people in the UK to realise their right to good mental health and

wellbeing, regardless of their gender. The YHP UK is designed with and for young people, following an innovative Youth-Centred Design model which places young people's voices at the centre of the programme. The YHP will listen to the challenges that young people face and identify what changes they'd like to see happen. Together we will work to develop and adapt solutions.

We recruited a diverse and passionate group of 16 young people from across the UK aged 14–24 to form our Youth Insights Group and shape the future of the 5-year programme in the UK. We have been working closely with them as we prepare to launch in Manchester later this year. The YHP UK will be working across four locations and with over 130,000 young people (aged 10–24) over five years.



Still from the Young Health Programme recruitment video, 2021

This year our Youth Advisory Panel have been involved in many different ways working closely with Plan International UK staff, partners and stakeholders. A group of young people met with the Home Secretary to discuss our *Crime Not Compliment* campaign and their experiences of public sexual harassment and they also participated in an Instagram listening session about online safety for girls. Our Young Advisers lent their voices to our advocacy and campaigning and worked to shape what's next for influencing at Plan International UK too.

We have said goodbye to our long-term members of YAP through a virtual graduation ceremony. They will be missed but we are so proud of their

work over the last few years to make the world a better place for children and girls. We are now recruiting 18 new Advisory Panel Members and two new Youth Observers on our board.

“

**It has been an honour to represent Plan International UK at incredible events as well as having the opportunity to work on the *I Say It's Not OK* campaign, speaking out against street harassment with other amazing YAP members.**

**Atlanta, YAP member 2019-21**

”



Atlanta, 19, UK

## GOAL 4:

# MAXIMISE INCOME

We would like to thank our supporters for their ongoing support, whether they be individuals, trusts and foundations or companies, in what has been an extremely challenging environment due to the economic impact of Covid-19 and proposed government cuts to the aid budget.

Whilst we still need to understand the implications of the government spending review, we continue to re-examine our funding model to maximise our resources for impact as part of our new strategic goals. The challenge for Plan International UK will be to ensure that any new income sources are resilient and adaptable. We are working hard to consider new audiences that might want to support our vital work.

About two-thirds of our voluntary income comes from individual giving including child sponsorship and about a third comes from our partnerships with companies, trusts and foundations. Despite the economic environment, it is very heartening that our individual child sponsors remain so committed to Plan International UK. Whilst we are planning to increase our sponsorship reach, we are also working hard to establish new major partnerships and to develop them over time with a particular emphasis on working with those who share our values and purpose.

## Philanthropic Partnerships Team

The Philanthropic Partnerships team works with Trusts, Foundations and individual donors to deliver long-term, sustainable programmes that transform children's lives across the globe.

Our partners are helping to provide the essentials children need to grow up safe and healthy and are challenging gender inequality. We know that when we work with others, we're stronger and can improve the quality of life for as many children as possible.

In the right environment and with the right investment, our experience has proved that girls can break the cycle of poverty. *Women for Girls* is a giving circle of committed women who have come together to make lasting change for girls. The group supports projects in Ethiopia, Zimbabwe and Zambia – all are focused on amplifying the power of girls by supporting their education and entrepreneurial skills. To date *Women for Girls* members have unlocked £770,000, maximising our supporters' impact to create lasting change.

We're thrilled to have launched a transformative new project in the Bolivian Highlands this year with the support of our partner, Latin American Children's Trust. We're working to strengthen feminist leadership and promote gender equality for young people. The project builds on the success of our ongoing Dream Clubs project in Ecuador (also funded by Latin American Children's Trust) with its focus on Sexual and Reproductive Health and Rights (SRHR) and social and economic empowerment.

We would like to say thank you to our partners who help us to achieve our vision: a world where every child has the same chance in life.

## Corporate Partnerships

**Plan International UK's strategic goals have consolidated how we work with the private sector this year – our corporate partnerships have contributed to all goals, as well as creating positive changes for young people in the UK and around the world.**

Our partnership with Credit Suisse – one of the world's leading financial services providers – works to improve the financial education and life skills of girls in Brazil and China. More than 144,000 girls have been reached to date through our programme, which also aims to increase girls' self-confidence and agency over their future choices.

This year has seen the wrap-up of our Empowerment through Sport programme in nine communities in Brazil, delivered in partnership with DAZN. These projects use sport to empower girls and boys to access education and campaign for gender equality, and have reached more than 1,000 children to date.

Despite the challenges of football being played behind closed doors, our partnership with Chelsea Football Club still enjoyed a winning season.

Together we continued to support children around the world through *Football for Change*, including



Alejandra, 18, is part of a project that promotes gender equality through football

the club and fans raising over £40,000 for our Covid-19 response in India.

These are just some of the ways that working with the private sector enables Plan International UK to achieve impact for children and equality for girls around the world.

## People's Postcode Lottery

This year we were delighted to celebrate an incredible milestone with our partner People's Postcode Lottery whose players have raised more than £10million for Plan International UK since December 2017. This is a fantastic achievement and has changed the lives of children and young people around the world.

People's Postcode Lottery players have continued to support some of our most significant pieces of work this year, from our coronavirus emergency response to enabling out-of-school girls to get back to learning. We were also delighted to use funds raised by players to support our work in the UK, particularly our *Crime Not Compliment* campaign.

The flexibility of this support has been as important as ever during this challenging year. It has allowed us to direct resources where they are most needed and plan strategically during uncertain times.

Below are just a few examples of what we have achieved this year thanks to our partnership with People's Postcode Lottery:

- Reached 248,078 children, young people and their communities
- Provided 3,021 disabled children in Nigeria with assistive devices
- Enabled 6,279 out-of-school girls in Zimbabwe to continue learning during Covid-19

Thank you to People's Postcode Lottery players and the team for their ongoing and transformational support towards our work.

This year, thanks to the People's Postcode Lottery, we have:



Reached

**248,078**

children, young people and their communities



Provided

**3,021**

disabled children in Nigeria with assistive devices



Enabled

**6,279**

out-of-school girls in Zimbabwe to continue learning during Covid-19

## Social Development Direct (SDDirect)

Since we acquired SDDirect in spring 2020, it has continued to deliver impactful programmes across its portfolio areas of Inclusive Economic Development, Gender Based Violence prevention, Governance and Inclusive Services and Security, Justice and Peacebuilding.

As a core consortium partner in the DFID *What Works to Prevent Violence Against Women & Girls* (VAWG) programme, the team ensured that key lessons have been disseminated effectively to shift policy and practice related to VAWG prevention. The programme has demonstrated that VAWG can be prevented within the lifespan of a programme which is significant positive change. It has increased the understanding of violence and its drivers, as well as providing significant learning and insights on how interventions can be adapted and potentially brought to scale by providing robust evidence of the effectiveness (or not) of various different types of interventions across multiple sectors and settings. SDDirect is a core partner in the follow-on *What Works 2* programme, which will begin in October 2022.

SDDirect's flagship Safeguarding Resource and Support Hub (RSH) has been extended to the full five years. RSH supports organisations in the aid sector by strengthening safeguarding policy and practice against Sexual Exploitation, Abuse

and Sexual Harassment (SEAH). The Hub is an open-access platform bringing together relevant guidance, tools and research, and signposting quality-assured safeguarding support. It creates opportunities for meaningful engagement through online communities, discussion forums and live events. Following successful creation of Africa hubs in Nigeria, Ethiopia and South Sudan, the programme is now expanding to the Middle East with hubs in Jordan, Syria and Yemen due to launch in September 2022. RSH delivers resources in 8 languages and there have been over 121,000 visitors to the RSH website to date. This year saw the launch of new web pages in Arabic, Tigrigna, Oromo and Somali & Nigerian and South Sudan web pages.

Other major programmes included Gender Based Violence prevention and response work in Malawi and Zimbabwe, support for civil society in Ethiopia, provision of safeguarding expertise to the Girls Education Challenge, help desk services for UNICEF, and a range of evaluations and strategy papers, including a landmark evaluation for UNAIDS on HIV and VAWG comprising 9 case studies (Haiti, Cambodia, DRC, Tanzania, Zimbabwe, Argentina, Indonesia, Tajikistan, and Algeria).

SDDirect contributed donations of £368,000 to Plan International UK over the 12 months to June 2021.

Staff from across Plan International UK and SDDirect have agreed a framework for quarterly learning exchanges. With two 'Meet and Greet' sessions followed by peer-to-peer learning sessions on the impact of our work and specific lesson learning around sexual orientation, gender identity and expression and sex characteristics (SOGIESC) and disability inclusion. Plan International UK and SDDirect are also working to develop our strategic partnership building in the development sector.

“

**I feel that I am making a difference. I see the girls coming to join our programmes, I can see the difference that I make. Girls and parents trust us, that is why we have high engagement from children and adolescent girls.**

**Alia, 35, Jordan**

”



Alia, 35, is an integral part of Plan International's team in Azraq refugee camp, Jordan

# OUR FOUR STRATEGIC ENABLERS



Participants in Plan International Bangladesh's campaign to ensure that every girl and young woman has power over her own life and can shape the world around her



Kadjidja, 8, tests out her new prosthetic leg

## ENABLER 1:

### THRIVING CULTURE

Throughout the last 18 months our staff have shown incredible resilience in adapting to working from home. Supporting the wellbeing of staff has been a priority throughout this period and this will continue as our staff and volunteers start to transition back to working in the office and we adopt a new hybrid way of working.

To support our ambition to create a thriving culture we have developed a People and Culture Framework, which identifies a number of key areas that we will focus on to support the delivery of cultural change across the organisation over the next three years. This has included developing a Diversity and Inclusion Framework and Anti-Racism Action Plan, starting the process of embedding the Plan values and Feminist Leadership Principles in everything that we do and working with managers and staff to determine new ways of working through our Workplace of the Future and Process Improvement initiatives.

Over the next two years we will build on the foundations that we have put in place this year to achieve the long-term cultural change that will enable our people and organisation to thrive and for Plan International UK to continue to play an effective role in the delivery of Plan International's overall mission to advance children's rights and equality for girls.

## ENABLER 2:

# INSPIRING BRAND

**Over the last year we have undertaken a review of our brand strategy, created a powerful and unifying internal brand proposition and begun a refresh of our brand identity, to maximise our ability to fundraise, influence and programme.**

Over the last year we have undertaken a review of our brand strategy, created a powerful and unifying internal brand proposition and begun a refresh of our brand identity, to maximise our ability to fundraise, influence and programme.

With input and feedback from UK staff and other Plan International colleagues, we have created a girls-led brand that reflects our aspiration for an equal world where all girls are heard, and their potential fulfilled. As well as refreshing our visual identity, we have also developed a new brand personality and tone of voice for Plan International UK, to build consistency and impact in our external communications. The new brand strategy and guidelines will be fully implemented in the 2021–22 financial year.

As well as refreshing our brand identity we have taken additional steps to build an inspiring brand, including a restructure of the Brand and Digital Engagement Unit to foster areas of expertise in brand planning and the development of stories and content that will demonstrate impact and

improve our organisational storytelling. In the last year we also began a project to review and refresh our audience strategy, to better understand our audiences, their behaviours and attitudes, and motivations, as well as identifying new and potential growth audiences to future proof our brand.

The introduction of the new team structure, increased focus on brand insights, and a new approach to our external communications planning has set us up to further build and strengthen our brand awareness and understanding in the year ahead, to enable Plan International UK to stand out in a crowded children's charity space with a distinct and consistent brand voice.

## International Day of the Girl

**On 11 October we celebrated International Day of the Girl with a campaign to raise awareness of our role as a champion of girls' rights.**

*Now More Than Ever* aimed to increase understanding of the risks faced by girls as a result of the pandemic. We reached more than 2.7 million people with powerful content including a video which celebrated the voices of powerful girls around the world. This was across our social media channels and also those of our high value supporters. The campaign attracted coverage in some leading magazines and on radio. Chelsea Women's football team played a match on the day wearing the Plan International UK branded kit. We look forward to building on this success in 2021!

## ENABLER 3:

# THINK DIGITAL

At the end of 2020 we established a Digital Taskforce to begin to explore how we can continue to embed digital skills and the use of data into how we think and work so we can begin to develop our ability to operate effectively in our digital age. We are in the initial discovery phase of this enabler.

Over the last year we have progressed with two significant projects to support our ambition to fully utilise all the opportunities offered by digital technology. The Database Marketing Programme will significantly improve our data management and reporting functions, meaning that we will be able to make our fundraising appeals and supporter updates most cost-effective, generating more income for our charitable objectives.

Going forward, this will mean improved capability for more personalised communications, and it will support us to use our resources more efficiently. This is a major undertaking which will be delivered in 2022.

During the year we also initiated a major upgrade to our website and content management system (CMS). This will include a critical upgrade to current version of Drupal – the CMS the website is built in – to increase security and technical reliability, as well as updates to the website design and structure that will deliver income, brand and



Girls use computer to access online training in Lai Châu Province, Vietnam

resource benefits. This project's objectives include increased income generated via the website, improved user experience and safeguard against critical security risks. This project is also due to be delivered in 2022.

## ENABLER 4:

# ONE GLOBAL PLAN

We are embracing our role as an active member of the global Plan International family and staff have been active in the Global Strategy Update which was approved in July and will be presented to the Members Assembly later in the year.

We have also worked in partnership across the organisation.

## Adolescent Pregnancy and Young Parenthood (APYP)

Plan International's work on adolescent sexual and reproductive health and rights (SRHR) has developed over the past decade, aiming to tackle root causes of gender inequality and shifting unequal power relations that control girls' sexuality.

Adolescent SRHR has been prioritised by a number of Plan International's country offices over the years, with exciting work underway in all regions where we work.

Plan International UK has worked with colleagues across the Plan family, and we have produced a roadmap to strengthen our rights-based approach to adolescent pregnancy and young parenthood –



Kadiguiata, 22, has returned to school after giving birth to her daughter

balancing child protection imperatives alongside children's evolving capacities to consent to sexual activity and recognising adolescents' right to decide over their own bodies and lives.

We also worked with other Plan offices to roll out Plan's *Conversations that Matter* training package with staff. This training examines perspectives around adolescent sexuality, pregnancy and young parenthood and challenges views that result in negative and stigmatising language which can be damaging to girls.

Furthermore, we recently commissioned a language guide on APYP and developed a global programme to support the prevention of unintended adolescent pregnancies. We also provided support to young parents.



Saida, 19, Guatemala, has witnessed firsthand the effect the Covid-19 pandemic has had on her family and community

## Real Choices, Real Lives

Since 2006, Plan International UK has been following the lives of around 140 girls in 9 countries across the world, through a unique longitudinal research study, *Real Choices, Real Lives*.

The study, which over the years has generated a huge amount of rich data about the girls' lives, will continue until 2024 when the girls turn 18.

This year, despite the Covid-19 pandemic, we have been able to visit the girls in all 9 countries and collect data which will give us insight into how the pandemic has affected the girls and their communities. A report based on this data will be published later in 2021 and we will share this widely so the information can be used by policy makers and practitioners.

Over the last year management of the report has been transferred from the UK to the Global Research team. This will give us increased opportunities to share the insights across the Plan family to be used in programme development and influencing work.

# LOOKING FORWARD

Next year will be the first full year of delivery against our new strategy. Our focus will continue to be on child sponsorship, programming and influencing as the core routes to achieving lasting impact for children, especially girls. Mid-year we will review progress against the strategy and consider any adjustments necessary in light of the Global Strategy update currently being finalised by Global Plan.

## 1 PROGRAMME WITH IMPACT

We will further strengthen our work as a leading education supplier, continue to develop our capacity for humanitarian response and work to deliver our new UK Programme strategy aimed at adolescent girls in the UK. We will continue to deepen our relationships with Plan International partners to maximise impact.

## 2 VOICE FOR CHANGE

We will develop and start to implement our influencing framework for global girls' rights and continue delivery against our UK framework agreed last year. We will continue our UK priority campaign #CrimeNotCompliment, seeking protection for girls from all forms of public sexual harassment to be enshrined in law.

## 3 YOUTH CENTRED

We recognise that in order to be an organisation that is truly working for girls and young women, we also need to be working with them, ensuring that their views and experiences are at the heart of our work wherever possible. We will continue to embed this approach next year.

## 4 MAXIMISE INCOME

Our new fundraising strategy was agreed last year, and we will continue to prioritise child sponsorship, income diversification and the development of new fundraising initiatives. We'll complete work on our funding model so that we maximise the funds we have available and use them to create the biggest sustainable changes we can for children's rights and for girls' equality.

## 5 OUR STRATEGIC ENABLERS

We will continue to develop the aspects of our work which strengthen delivery of our strategic goals. Plans for next year include: delivery against our Anti-Racism and Diversity and Inclusion plans; rollout of our refreshed brand identity and support hybrid working for maximum effectiveness.

# FUNDRAISING STATEMENT

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

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

The following principles guide our fundraising:

- We aim to inspire people to give or raise money for Plan International UK
- We thank our supporters appropriately and demonstrate the difference their money makes
- We keep supporters' data secure and do not sell or share it for marketing purposes
- We are proudly registered with the Fundraising Regulator, demonstrating our commitment to the Code of Fundraising Practice and the Fundraising Promise
- We ensure that all of our fundraising is compliant with the Code of Fundraising Practice, and we monitor this regularly through our Fundraising Compliance Working Group: there are currently no areas of non-compliance
- We manage agencies and professional fundraising organisations working for us closely and demand high standards of them to ensure

supporters and the wider public do not feel pressured to give and are treated with respect at all times, with a particular focus on the protection of vulnerable people

- We undertake a series of checks to ensure fundraising partners and agencies are financially viable and meet our ethical criteria, prior to working with them
- We make sure our fundraising partners and agencies are monitored appropriately and undertake face-to-face visits, mystery shopping and call listening
- We listen to supporters and act on their communication requests
- We endeavour to build long-term relationships with our supporters, enabling them to support the charity in all the different ways they choose
- We genuinely appreciate feedback from supporters and the public and have procedures in place to review our fundraising activities in light of feedback and complaints we may receive.

In the year from 1 July 2020 to 30 June 2021 there were a total of 57 complaints relating to our fundraising activity. 42% of these complaints related to direct mail, 5% to face-to-face fundraising, 4% to telephone fundraising, 19% to television fundraising and 30% to email fundraising. The number of complaints received in this period is significantly lower to the previous year (FY20: 127). This reflects both significant changes to our fundraising approach during the Coronavirus pandemic and our ongoing efforts to listen to feedback, learn and improve. We are committed to continuous improvement and act on all complaints and feedback we receive.

# FINANCIAL REVIEW

## INCOME

The Charity had a strong financial performance in the financial year ended 30 June 2021. Our total income increased by £7.2m, to £69.8m, against the previous financial year, FY20, thanks to contributions from individual givers, major partners and institutional donors. Covid-19 restrictions continued to impact our ability to raise income through fundraising events, and we had to continuously monitor and adapt our programmes to ensure we were continuing to deliver impact. Unrestricted income increased to £30.3m from £29.7m in the prior year. Over half of unrestricted donations come from our sponsorship income (£15.8m), which helps us to deliver community led programming in almost 50 countries. Driving this growth was an increase in sponsorship donations due to the great generosity of existing Child Sponsors and more than 8,000 new Child Sponsors. As at 30 June 2021 we had 70,000 sponsors sponsoring 75,000 children.

Trading income increased due to a full year of income from SDDirect, which was acquired on 10th March 2020 and therefore only contributed 4 months of income in the prior financial year. Our partnership with People's Postcode Lottery remained strong, with two lottery draws in the year raising £1.3m.

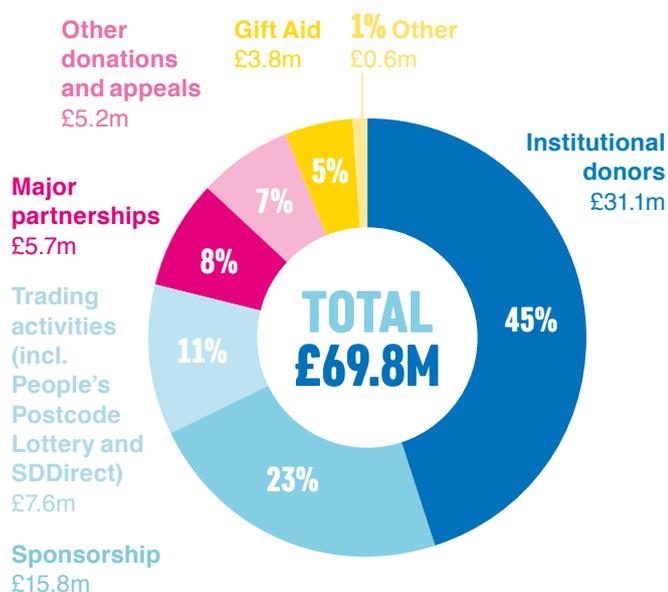
Restricted income grew by £6.6m against the prior year, to £39.4m. We were part of the Disaster Emergency Committee (DEC) Coronavirus appeal which launched in July 2020 and raised £1.2m

for Plan International UK, including the funds generously given through our own appeal.

Plan international UK continues to build relationships with major partners (corporates, trusts and foundations). Our income from these partners, £5.7m, decreased slightly against the last financial year by 5% but we have continued to build on existing strong, long-term partnerships with AstraZeneca, People's Postcode Lottery, Latin American Children's Trust, Credit Suisse, the Chelsea Foundation, the Costa Foundation and DAZN as well as securing new partnerships with Urban Outfitters and Clear Channel. We also received significant new donations from Unilever and Reckitt for our Covid-19 response.

Our income from institutional donors increased by £5.9m, to £31.1m. Due to the threat from Brexit, impacting European funding, and the UK government's aid cuts, we have continued to develop relationships with other institutional donors such as Education Cannot Wait (ECW) and UN agencies. We've continued to see our humanitarian programming in education in emergencies and child protection in emergencies grow in strength through ECW and UN funding, including in our response to Covid-19 where we've worked with country teams to ensure that children can continue to learn and are kept safe as the impacts of the pandemic are felt. Strong adaptation of development programmes within this challenging context has also enabled us to maximise FCDO education funding in FY21.

## WHERE OUR INCOME CAME FROM IN 2020/2021



## EXPENDITURE

In the year ended 30 June 2021 we spent £74.9m to make a difference to children around the world. This is an increase of £15.7m spend compared to the prior year, which has all been on Charitable Activities. This is driven by increased donations to delivery partners from restricted funds due to increased restricted income in the year and a spend-down of prior-year funds. We have also spent down our designated Programmatic and Strategic Development Fund, to match funding provided by our institutional donors and further support our programming. In addition, we have seen a full-year of SDDirect expenditure in this financial year compared with only 4 months (post acquisition on 10 March 2020) in the year ended 30 June 2020.

£64.8m, or 86.6% of our expenditure, was spent on charitable activities. This includes an allocation of support costs, in line with charity accounting rules.

Of our spend on charitable activities, 57% was on our long-term development work, including in our sponsorship communities, 32% on emergency and disaster response work, 2% on campaigning and awareness, and 9% through our social enterprise investment in SDDirect (SDD).

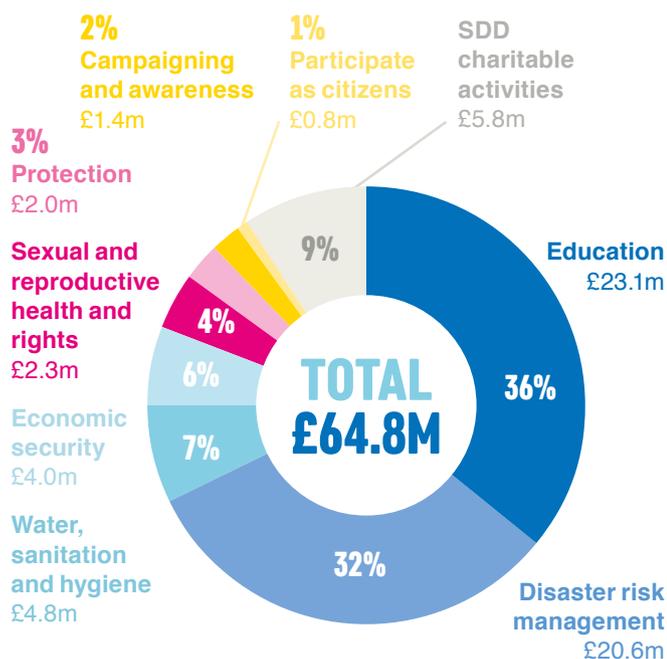
We have seen an increase in spend on education due to the strong progress of the three FCDO funded Girls' Education Challenge programmes in Sierra Leone, Ghana and Zimbabwe, which support marginalised girls and children with disabilities to attend school, learn in school and successfully transition to next steps beyond school. The FCDO funded South Asia WASH Results Programme Extension (SAWRP II) in Bangladesh also came to a successful conclusion in the financial year, having delivered fully against its objectives of reaching and enabling sustained behaviour change for 617,835 beneficiaries in the area of sanitation, 663,045 beneficiaries in the area of hygiene and 117,419 beneficiaries in the area of water.

In the Disaster Risk Management space significant areas of spend include Resilience Plus project, focused on building the resilience of the most vulnerable communities in Nepal and ensuring basic needs were met in the height of the covid19 pandemic. The project, funded by FCDO, supported communities through value voucher assistance, targeting the most vulnerable households including female headed households and households of people with disabilities who were unable to generate an income at that time.

We also worked collaboratively with implementing partners on United Nations Office for the Coordination of Humanitarian Affairs (OCHA) funded multi-sectoral projects in Sudan, supporting the sectors of food security and livelihoods, health, nutrition, and protection.

We continued our advocacy and campaigning work, promoting girls' rights and equality in the UK and internationally.

## BREAKDOWN OF CHARITABLE ACTIVITIES IN 2020/2021



The total of £64.8m given above matches the total charitable activities expenditure on the Consolidated Statement of Financial Activities (p63).

## RESERVES AND FUNDS

The charity holds three categories of reserves:

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

### General Reserves

General Reserves, also known as Free Reserves, are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. Each year, the trustees review the reserves range, i.e., the level of general funds that should be held in reserves, rather than spent on our charity's activities. With a significant proportion of income arising from child sponsorship, we can predict much of our total monthly income with a reasonable degree of confidence. However, income from appeals and grants is more difficult to predict and holding some general funds in reserve is essential, to ensure we have sufficient liquidity to manage our business and to ensure that our ability to carry out our work is protected against any unexpected negative financial events. The current Covid-19 pandemic is such an event where the charity's strength in reserves had allowed it to continue operating.

The reserves policy was reviewed by Trustees in February 2021, and it was agreed that Plan International UK should hold General Free reserves at the end of each month equivalent to 4–5 months' unrestricted operating expenses. These funds should be held in liquid assets. i.e., cash or near cash investments.

General Reserves were £9.7m at 30 June 2021 which is equal to 4.4 months of unrestricted operating expenditure. This includes £9.1m cash in bank (4.1 months), in line with the reserves policy of holding funds in liquid assets.

### **Designated Reserves**

We have three designated funds:

#### **The Fixed Asset Fund (including tangible and intangible fixed assets)**

Our Fixed Asset Fund represents long-term assets such as leasehold property improvements and the Goodwill from the SDDirect acquisition. The fund value has decreased by £0.3m to £1.7m during the year due to the amortization of Goodwill and the depreciation of fixed assets.

#### **The Programmatic and Strategic Development fund**

The Programmatic and Strategic Development fund represents People's Postcode Lottery funds not spent by year end. The Board of Trustees have agreed that the Programmatic and Strategic Development fund will continue to be spent on specific programmatic areas, organisational excellence initiatives and strategic development. The fund was £0.1m as at 30 June 2021 as the majority of funds have been spent down.

#### **The SDDirect (SDD) fund**

The SDDirect was a new designated fund in 2020 following the acquisition of SDDirect and represents the net current asset value of the trading subsidiary.

Together, General Reserves and Designated Reserves form our Unrestricted Reserves.

#### **Restricted Reserves**

Restricted Reserves of £4.5m (2020: £7.2m) represent donations and grants that will be spent in the following years on our programme work, most of which is delivered through Plan International Inc. The reduction in-year is due to restricted funds being passed to Plan International Inc. and other partners for programme delivery.

# MANAGING RISK

**Plan International UK operates in highly unpredictable environments where it is critical to identify and mitigate the principal risks faced by the organisation. The expectation is not to eliminate all risk but rather to set out a management system and governance oversight whereby significant risks can be identified, assessed, mitigated, monitored and reported across the organisation.**

Recognising and analysing our risks is a key part of understanding how we operate, and it is therefore important that we manage our risks effectively in order to promote the achievement of our objectives.

The Plan International Global Risk Policy applicable to all Plan International members includes a global risk appetite statement, which defines the level and nature of risk considered acceptable to achieve our objectives.

The Board of Trustees has ultimate responsibility for risk management within Plan International UK, including risks related to use of funds in Plan International countries in receipt of UK funds. The trustees are satisfied that appropriate internal control systems are in place within Plan International to manage the key strategic and operational risks that are identified.

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

- The Board of Trustees receives regular reports on performance against the board-approved strategy and annual plans and budgets. Trustees also review the work of the Audit Finance and Risk Committee and the Leadership team on the oversight and management of significant risks. It reviews the organisation's risk register once a quarter.
- The Board of Trustees has oversight of our fundraising strategy. It ensures that we are fundraising in a manner which is in line with both our legal obligations and public expectations of charities, and that associated risks are identified and managed appropriately.
- The Audit, Finance and Risk Committee has oversight of organisational risks and the internal controls framework within which we operate. The committee approves the annual risk-based internal audit plan and receives regular internal audit reports and progress updates. The Leadership team reviews key strategic and operational risks, considers new and emerging risks, reviews internal audit reports and assesses progress with implementing mitigating actions.

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

Potential risk	Key action taken to mitigate
<p><b>We fail to ensure the safety of those we work and care for</b></p>	<p>As an organisation that works to advance children’s rights, safeguarding is an important focus, and we continue to invest in our safeguarding arrangements. We worked closely with our colleagues across Plan International to address safeguarding risks to the children and adults we work with, as well as our staff in our international programmes, including adhering to the global policy and procedures. Our Safeguarding Oversight Group has an overview of how we manage this risk, and we have mandatory training for all staff and volunteers as well as pre-engagement checks. We have invested in additional safeguarding staff.</p>
<p><b>Our impact for children and young people, especially girls and young women, is reduced</b></p>	<p>We work closely with the Plan International family on the design and delivery of effective programmes. In FY21 we continued to adapt our programmes to support delivery during the pandemic. We advocated for ODA to remain at 0.7% and have been working to reduce the effects of any cuts in our programme funding.</p>
<p><b>A decline in income reduces our ability to deliver on our objectives</b></p>	<p>We monitor closely all factors which may affect our income such as the economic effects of the pandemic, reduced access to EU funding post Brexit and the reduction in – and possible repurposing of – aid from the UK government. In September 2020 we completed a cost reduction programme, in order to produce a break-even budget for FY21. We managed to exceed our income targets for FY21 and so our financial health is in a good position in the short term but the longer-term risk remains. As we entered FY22 we had no knowledge of how the FCDO aid cuts would affect our income and so we budgeted for a % cut in an attempt to mitigate effects in the UK.</p>
<p><b>Serious legal or regulatory breach or fraud</b></p>	<p>We continue to ensure we have appropriate policies and procedures in place to be fully compliant with all UK legal and regulatory requirements, with internal audits and regular reporting to the Board of Trustees. This includes compliance on money laundering, anti-bribery, terrorist financing and tax evasion as well as fundraising and data protection regulations, and anti-slavery and human trafficking statements. We have invested in in-house legal staff.</p>
<p><b>Serious information security breach and data loss</b></p>	<p>We have appropriate information security policies and controls in place, with a Data Protection Officer, and a designated data protection trustee lead, supported by a cross-organisation Data Group. A cybersecurity audit was carried out in August 2021. We will strengthen our policies and procedures as necessary in a timely manner to implement any recommendations and ensure that these are effectively maintained and communicated.</p>

# HOW WE ARE GOVERNED AND MANAGED

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

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

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

The Charity has adopted the Charity Code of Governance and assessed ourselves against it, using it as a guide to enhance our governance. Plan International UK has an Audit, Finance

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

In the financial year to 30 June 2021, the AFRC oversaw the implementation of the internal audit plan carried out by Crowe UK LLP. The plan was adapted to reflect the evolving risks and needs during the period. Two internal audits were conducted during this year, one on Procurement and the other on Ways of Working during the pandemic and risk considerations. A review was also carried out of Risk-based Compliance. Actions arising from these audits have been logged and addressed by management and reported to and monitored by the AFRC.

Plan International UK's Nominations and Governance Committee is made up of five trustees and it oversees governance matters including the appointment of trustees and youth observers and application of the Charity Code of Governance.

Plan International UK also has a Remuneration Committee made up of two trustees. It reviews Leadership Team salaries, the annual pay review proposal and any significant changes to the pay policy and makes recommendations to the Trustee Board for approval.

## **SETTING OURSELVES UP FOR SUCCESS**

Section 172 of the Companies Act requires trustees to act in a way they consider, in good faith, would be most likely to promote the success of the charity to achieve its charitable purposes. In doing so the Board of Trustees delegates day-to-day management and decision-making to the Chief Executive and Management Board, who are required to act in furtherance of the Charity's strategy and to ensure that the Charity's activities are carried out in compliance with agreed plans and policies. The trustees receive updates on the Charity's performance and plans at each Board meeting, and its committees review performance and plans with regard to the particular remit of the committee.

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

### **The likely consequences of any decision in the long term**

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

### **The interests of the company's employees**

Our people and culture are vital to our success and regular engagement with our employees is a top priority.

A key measure of employee engagement is the results of our annual staff engagement survey which are scrutinised by the trustees. Once the pandemic disrupted normal working practices the trustees had oversight of the results of regular pulse surveys, increased internal communications and the work of the Staff Council and Wellbeing Council who were active in ensuring employees were supported during challenging times. In January 2021 we launched our new three-year strategy, and a key component of the work was to ensure that employees were fully engaged in the process and able to input and feedback.

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

Our relationships with our stakeholders are key to our effectiveness. We aim to put the people we work with and for at the heart of our work, providing best-practice programmes and services. To achieve this, we work closely with a wide range of international and local partners. We ensure all donor requirements are met, including those of the UK Government, the European Union, and a range of United Nations agencies and corporates.

Plan International UK is part of the global Plan family of organisations, and we work together closely to maximise impact.

Our values are embedded into our procurement policies and procedures and form a key part of our selection of our partners and suppliers.

We build strong relationships with our supporters and appreciate any feedback from them that we can use to improve how we work. More information on this can be found in our Fundraising Statement.

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

We recognise our responsibility to care for the environment and aim to minimise our environmental impact. Our Environmental Sustainability Policy provides guidance to reduce the environmental impact of our UK operations and improve our sustainability. An environmental sustainability report is completed annually and reviewed by trustees. Our annual energy use and greenhouse gas emissions are included in this report. Our international and UK programmes are expected to meet minimum environmental standards to ensure environmental risks are known and addressed and potential environmental impact mitigated, identified using the Plan International Environmental Assessment.

Plan International has zero tolerance against all forms of abuses and exploitation against children, youth and adults and adheres to Plan International's Safeguarding Children and Young People Policy to ensure that no one is subjected to any form of harm as a result of their involvement with the organisation and its programmes. There is a safeguarding lead on the trustee board.

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

Our reputation and public and donor trust in Plan International UK are essential for us to deliver our purpose of advancing children's rights and equality for girls. We use our organisational values and behaviours in the recruitment and training of staff, and they form a component of our staff appraisal processes to ensure that we maintain high standards. Our procurement and ethical policies and procedures ensure that our values are a key part of our selection of partners and suppliers.

### **The need to act fairly as between members of the company**

We are committed to inclusivity throughout our organisation, and to ensuring that any and all young people can engage with our work. Achieving gender equality, promoting gender justice, realising girls' rights and fostering an inclusive society are core objectives of our work as an organisation.

## **HOW PLAN INTERNATIONAL UK OPERATES WITHIN THE PLAN INTERNATIONAL GLOBAL FAMILY**

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

The Plan International global family is organised into separate legal entities which are active in 77 countries around the world.

In the year ended 30 June 2021, this included 20 National Organisations, Plan International Inc (a not-for-profit organisation incorporated in the USA), and their subsidiaries. Both the National Organisations and Plan International Inc have subsidiaries, usually because they are required under tax law which, in the case of Plan International UK, is to carry out non-charity trading.

Programme delivery is carried out through country offices by Plan International Inc. Plan International UK and the other National Organisations raise funding for these programmes from a range of donors (for example institutional donors, corporates, trusts, foundations, major donors), signing contracts with the donors as applicable and then providing grant management support to the country offices which directly implement the programmes. The National Organisations also represent Plan International's work in their countries through raising funds from individual giving, through campaigning, and through managing the relationship between child sponsors and their sponsored children.

The 20 National Organisations are the members of Plan International Inc. The Members' Assembly, which takes place twice every year and to which each National Organisation sends delegates, is Plan International's highest decision-making body and sets high-level strategy and direction for the global organisation. The Members' Assembly also elects the Board of Directors of Plan International Inc, which is accountable to the Members' Assembly for all its decisions.

The Board of Directors of Plan International Inc monitors the compliance of National Organisations and Plan International Inc with global standards, as set by the Members' Assembly.

Plan International UK's financial results are included in the worldwide combined financial statements prepared by Plan International Inc. Although these are not statutory statements, and are not authorised by the Board of Plan International UK, they are prepared in accordance with International Financial Reporting Standards and can be downloaded at [www.plan-international.org](http://www.plan-international.org)

### **Public benefit**

Our Trustees' Annual Report clearly sets out in detail our charitable activities, which we have carried out in line with our charitable objects.

#### **These objects are:**

- to prevent and/or relieve poverty
- to advance education
- to advance health.

In each case for the public benefit particularly by, but not limited to, providing social and development services to advance those objectives and/or financial and material assistance for the benefit of children, their families and communities in charitable need.

As such, the trustees are confident that Plan International UK has complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

## GRANT-MAKING POLICY

Through its country offices, Plan International carries out programmes which create a better future for millions of children around the world. Most of our programmes take place in the countries and communities where Plan International sponsored children live. Plan International UK's funds are granted to Plan International Inc to be sent on to Plan International country offices and local partners in accordance with grant agreement documents between Plan International UK and Plan International Inc.

Occasionally, where it is the best way to reach the communities we work with, we make grants to other charities. These charities are selected based on their experience, governance and ability to contribute positively to our work with children around the world. Performance is monitored closely to ensure grants are spent appropriately, in line with our charitable objectives.

## FINANCIAL RISK MANAGEMENT

Goods and services purchased are subject to contracts with suppliers based on market prices. Plan International UK has no exposure to investment price risk as it holds no listed or other equity investments, with the exception of the investment in FPPI UK, Development Works Ltd and SDDirect as referred to below.

Most of Plan International UK's transactions are denominated in sterling and therefore we do not face significant currency risks. The purchasing power of funds transferred to Plan International Inc is affected by the strength of the donor currency against the local currencies in the

countries in which those funds are spent. This risk is managed by Plan International Inc. Plan International UK does not enter into speculative foreign exchange contracts.

The majority of amounts receivable at year-end relate to institutional donors and the associated credit risk is therefore considered to be low. Plan International UK keeps the credit rating of its banks under review and has no external borrowings. Our reserves policy, combined with our remitting funds to Plan International Inc only after receipt, results in a low exposure to liquidity risk.

## GOING CONCERN

In order to make the going concern assessment, income and expenditure projections have been extended to the end of 30 June 2023 instead of the normal 12 months from the signing of the annual report. A baseline projection has been prepared based upon the FY22 budget, which was approved in June 2021 by the Board of Trustees. Unrestricted income in the first three months of the 2021 financial year is performing well against budget, and therefore this is considered a reasonable baseline. An alternative scenario with a more significant income decline was also prepared to assess the impact that would have on the financial sustainability of the organisation.

In both scenarios, our general funds remain above the required level according to the reserves policy. In addition, the cash and cash equivalents held by of Plan International UK at 30 June 2021 were £16.9m of which £9.1m is unrestricted cash reserves.

The cash position of Plan International UK is strong and in case of a decline in unrestricted income there would be sufficient cash to sustain the organisation whilst mitigating actions were taken.

Our programme activities are majority funded by restricted income which is secured from donors based on agreed project deliverables. In the scenario that restricted income were to fall, project deliverables would be scaled back in line with the lower income and as such this would not represent a risk to Plan International UK as a going concern.

Our planning process, including financial projections and reserves policy, has taken into consideration the current economic and political climate and its potential impact on future income. We believe that there are no material uncertainties that call into doubt our ability to continue in operation and meet our liabilities as they fall due. Accordingly, these financial statements have been prepared on a going concern basis.

## REMUNERATION POLICY

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

Pay rates are determined based on spot salaries that are aligned to the median market rate for the role using benchmarking data and taking into account factors such as organisational size, job role, sector, grade and location.

Pay is reviewed annually with a full review of salaries against market rates carried out at least every three years and a flat rate increase applied in interim years.

Due to the impact of the Covid-19 pandemic on our finances, as part of our cost reduction programme, we implemented a pay freeze and no annual pay increases were awarded to staff in 2021.

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

## STAFF AND VOLUNTEERS

The number of staff employed by Plan International UK changed from 187 full time and 42 part time at the start of the financial year to 184 full time and 37 part time employees at the end.

The ratio of the gross salary of the lowest paid staff member (excluding interns and apprentices) to that of the highest paid is 1:5.4.

The ratio of the gross median salary (excluding interns and apprentices) to that of the highest paid is 1:3.0.

We are also very fortunate to benefit from the support of 12 volunteers, who assisted us throughout the year. This is a smaller number than the previous reporting period, (24) reflecting the difficulty of offering volunteering opportunities due to Covid-19.

The dedication of our volunteers has helped us to carry out research and improve our administration. They have also provided essential support to all parts of the organisation, meaning that we have been able to enhance our relationship with our supporters and our programme participants.

The Board of Trustees of Plan International UK would like to thank all staff and volunteers for their commitment to Plan International and their efforts over the year.

## **GENDER PAY GAP**

As at 5 April 2021 Plan International UK's median gender pay gap was 5% (compared to 8.4% in April 2020) and the mean gender pay gap was 6.2% (compared to 13.4% in 2020).

This significant reduction in our pay gap this year is accounted for by the increase in the representation of women in our two highest pay bands.

Our median gender pay gap remains significantly below current national levels; 10.5% lower than the national average of 15.5%

Analysis by the National Council of Voluntary Organisations (NCVO) in 2019 showed that the median gender pay gap in the charity sector was 7.0%. Our 2021 median gender pay gap is 2% below this.

Plan International UK is fully committed to improving gender inclusion in our workplace, and the actions that we are taking as part of our Diversity and Inclusion Framework and Action Plan will help us to do this.

## **DIVERSITY AND INCLUSION**

We recognise that positively valuing diversity and inclusion makes organisations better and helps us to learn, innovate and deliver benefits for the people we're here to help.

We are committed to ensuring that we are creating an inclusive work environment, free from discrimination, bullying, harassment and disrespectful behaviour, where everyone has the opportunity to thrive and be their best at work. Our vision is for an organisation where all individuals in all their diversity, including their racial and ethnic identity, feel safe, respected, included and valued.

Over the last year we have undertaken a major piece of work to develop a Diversity and Inclusion Framework which includes an action plan for the next three years which will support us to make progress towards both creating a more inclusive culture and diversifying our workforce. Alongside this we have also developed a separate Anti-Racism Action Plan to enable us to start the journey towards becoming an Anti-Racist organisation.

We appreciate that we do not have all of the answers and we are committed to continuing to educate ourselves and reach out to others with more expertise to help guide us on this journey. We also acknowledge that while some of our actions will have immediate effects, others will take longer to achieve, and it is important that we hold ourselves accountable and maintain our focus on this important issue for the longer-term.

## THE ENVIRONMENT

In accordance with the Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 and the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013, Plan International UK is reporting our UK annual energy use and greenhouse gas emissions, as outlined below.

	July 2020 – June 2021	Units
<b>Compulsory submission</b>		
Energy consumption	335,355	kWh
Indirect emissions – purchased electricity	0	tCO <sub>2</sub> e
Indirect emissions – business travel mileage	0.079	tCO <sub>2</sub> e
<b>Total</b>	<b>0.079</b>	<b>tCO<sub>2</sub>e</b>
<b>Voluntary submission</b>		
Indirect emissions – other business travel	1.928	tCO <sub>2</sub> e
<b>Total</b>	<b>1.928</b>	<b>tCO<sub>2</sub>e</b>
<b>Total, all emissions</b>	<b>2.007</b>	<b>tCO<sub>2</sub>e</b>
Emissions per FTE	0.01	tCO <sub>2</sub> e/FTE

### Methodology

Data provided relates to Plan International UK offices at Finsgate, 5–7 Cranwood Street, London. All other offices have been omitted due to incomplete or unreliable energy data for these offices, due to the nature of their supply and billing.

Energy data has been calculated directly from meter readings servicing each floor within the Finsgate building. As Finsgate is a shared building, a floor space calculation is applied to the meter readings for common areas to extrapolate the data relating to the PIUK proportion of use.

Energy supplied to Finsgate is 100% renewable and holds Renewable Energy Guarantee of Origin (REGO) certification.

Indirect emissions from business travel mileage are calculated from mileage from expenses claims, using Government conversion factors for company reporting of greenhouse gas emissions, both for 2020 and 2021 where appropriate. Assumptions have been made regarding the vehicle type, as information relating to vehicles is not recorded at point of submission. As such, all vehicles have been recorded as Passenger vehicle, Petrol, and Medium class to ascertain the conversion factor of 0.30029kg CO<sub>2</sub>e/mile for 2020 and 0.30231kg CO<sub>2</sub>e/mile 2021.

### Voluntary submission methodology

Voluntary submission of indirect emissions from business travel, including air travel and train where applicable, has been obtained through our travel partner Diversity Travel. Data is calculated using DEFRA standards and DEFRA GHG conversion factors, and use actual distances and class and travel type, to ensure carbon emissions are measured and presented correctly. Travel outside of our travel partner Diversity travel is not currently included as there is not currently a mechanism for collecting this data at present.

All emissions are reported as tCO<sub>2</sub>e (tonnes of carbon dioxide equivalent), which encompasses all six gases required by the Kyoto Protocol.

The intensity ratio used is Full Time Equivalent (FTE) employees, averaged across the reporting period. Using the FTE figure of 203, we are able to compare both Finsgate GHG emissions and business travel GHG emissions year-on-year using the same metric.

### Reporting Period

FY21 covers the period from 1 July 2020 to 30 June 2021 inclusive.

### Actions from the last financial year

- With the Covid-19 pandemic significantly impacting on building-centric operations, our focus has been on planned maintenance upgrades within the building and looking at the journey of equipment and archiving from our London office to employees' homes.
- A programme is now in place to retrofit LED lighting to replace our stock of fluorescent bulbs, which have now reached end of life, with no new stock being purchased after September 2022.
- We have appointed a green courier, so our same-day and overnight shipments within the Greater London area are prioritised to electric and hybrid vehicles. Similarly, we have changed our taxi partner of choice to one that prioritises electric and hybrid vehicles throughout London.
- All dairy milk purchased in Finsgate now comes in glass bottles.

## SAFEGUARDING

Plan International is fully committed to providing a safe and supportive environment for all those that come into contact with our organisation as a programme participant, employee, volunteer or associate. Through our Global Policy on Safeguarding Children and Young People and associated policies, we strive to make sure this commitment is met, and our principles, values and practices are demonstrated consistently across all parts of the organisation.

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

Throughout FY21, we have continued to strengthen safeguarding across all our operations and activities and sharpen our strategic focus on our workplace culture.

This has included appointing a dedicated Safeguarding Manager to drive our organisational safeguarding approach, and act as our Safeguarding Focal Point for all safeguarding concerns and incidents.

This year, we strengthened our approach to Preventing Sexual Harassment Exploitation and Abuse (PSHEA) Policy by adopting the Plan International PSHEA policy. This new policy provides a clear and explicit stance on PSHEA; and facilitates a single policy, grounded in a unified Safeguarding Culture.

Every year, all country offices and national organisations undertake a self-assessment of safe-guarding practice against the Plan International UK's attainment standard for FY21 was 91% and the risk rating was low. The results of this assessment helped direct our attention to areas for further improvement; this included strengthening our safe recruitment processes, our partner vetting and working with our UK teams to strengthen our safeguarding procedures and processes.

### **Safe programming and engagement**

In FY21, we have been focusing on integrating and mainstreaming safeguarding into operating procedures and processes across the organisation, and especially within our Communications, Advocacy and Programmes directorate. We have disseminated guidance on digital safeguarding and finalised and introduced a Safeguarding Standard Operating Procedure which outlines how we ensure safeguarding is prioritised in our communications and campaigns which engage young people, and especially how we interact with our Youth Advisory Panel.

In FY22, we will introduce safeguarding standard operating procedures for our UK Programmes (from design to programme closure), and for our

external communications, with a focus on safe, ethical, anti-racist approaches to communicating about our work.

### **Safeguarding Culture**

We recognise that we cannot deliver good safeguarding practice without a healthy safeguarding culture.

To support this work globally, Plan International has introduced two new safeguarding training courses. These have been rolled out as a mandatory part of our induction programme for new starters and as annual refresher training for all staff. In FY22, we will also enhance our safeguarding training offer as we develop our organisational learning and development, offering in-person or virtual safeguarding inductions, and tailored safeguarding workshops for different areas of work across the organisation.

In addition, this year, we have rolled out workshops on 'Power, Privilege and Bias'. These workshops are being run globally across Plan International and aim to address the issues of abuse of power and privilege and encourage a deeper reflection and understanding of the dynamics and impacts of power, privilege and bias and how these impact on how safe, respected and included diverse groups of people may feel.

In FY22 we will be supplementing these workshops with an Anti-Racism module which covers topics related to racism such as exploring racial dominance and privilege, the manifestation of racism at an institutional and individual level.

This year we will be participating in the Plan Global Safeguarding Survey. This survey is undertaken every five years to enable Plan to identify areas of strength and what more we need to do and to inform our global safeguarding strategic priorities for the next five years. To support our work on creating a safeguarding culture the focus of this year's survey will be on assessing the intersectional safety and inclusiveness of our working environment.

### **Safeguarding cases in FY21**

In FY21, we received 32 reports as follows:

- 14 cases related to our international programmes
- 15 cases related to our work in the UK
- 3 cases related to non-Plan activities

This was an increase on the number of reports in FY20 when we received 22 reports. This reflects the work we have done to encourage people to report concerns.

### **International operations**

Of the 14 cases related to our international programmes:

- 7 cases were investigated resulting in:
  - 2 dismissals
  - 1 formal warning
  - 2 other actions (this includes safeguarding training and performance plans)
  - 2 are ongoing
- 7 cases were found, after initial fact-finding, not to implicate Plan International staff, associates or external partners. These cases were,

therefore, referred to either appropriate third parties, or no further action taken.

- 6 cases were referred to the police, social services or local authorities. These are included in the figures above.

### **UK operations**

Of the 15 cases related to our UK operations:

- 6 cases were found, after initial fact-finding, not to implicate Plan International staff, associates or external partners. These were referred either to appropriate third parties or no further action taken. 1 case was referred to the police, social services or local authorities.
- 9 cases were low level concerns or not safeguarding breaches and appropriate action has been taken, where required, to address them.

### **MODERN SLAVERY**

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

## **FOSTER PARENTS PLAN INTERNATIONAL (UK) LTD**

Plan International UK has a subsidiary company (Note 12 of the financial statements), Foster Parents Plan International (UK) Ltd (FPPI UK), to carry out trading activities on behalf of Plan International UK. FPPI UK's results are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2020, the directors of FPPI UK comprised two members of Plan International UK's Management Board. Plan International UK owns 100% of the issued share capital (£2) of FPPI UK.

The activities of the trading subsidiary are conducting society lotteries (Gambling Commission licence numbers 000-049158-N-326958-002 and 000-049158-R-326957-002), licensing of the use of Plan International trademarks to third parties, primarily corporate partners of Plan International UK, and carrying out other non-primary purpose trading activities. Turnover of the trading subsidiary in 2021 was £1,386,000 (2020: £3,142,000). The subsidiary's taxable profits are donated under a deed of covenant to Plan International UK. In 2021 this was £1,353,000 (2020: £3,113,000). The decrease against the prior year is because there were fewer society lottery draws (operated through People's Postcode Lottery), which are accounted for as trading income within FPPI UK.

In July 2020 the Gambling Commission reformed the way society lotteries can be run. In response to this, from 1 January 2021, People's Postcode Lottery have changed their funding model and will now manage lotteries on behalf of 20 trusts which

will in turn grant funds to charity partners. Plan International UK has been invited to apply to funds from the Postcode Justice Trust and any future income from People's Postcode Lottery will be as a grant directly to Plan International UK rather than as society lottery income through FPPI UK. As a result, the Gambling Commission licences (numbers 000-049158-N-326958-002 and 000-049158-R-326957-002) were surrendered on 18 January 2021.

The directors of FPPI UK have signed the 2021 directors' report and financial statements and believe it is a going concern. The company has few expenses and projected income in 2022 means that the directors consider that the company should be able to continue to meet its liabilities as they fall due.

## **DEVELOPMENT WORKS LTD**

Plan International UK has a subsidiary company, Development Works Ltd, to carry out international development commercial contracts and other non-primary purpose trading activities on behalf of Plan International UK. Results from Development Works Ltd are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2021, the Directors of Development Works Ltd comprised one members of Plan International UK's Leadership Team and one independent director (previously a Trustee of Plan International UK). Plan International UK owns 100% of the issued share capital (£25,001) of Development Works Ltd.

Following the acquisition of SDDirect it was agreed that Development Works Limited would become a dormant company. In 2021, Development Works Ltd did not trade and had only very limited transactions.

## **SOCIAL DEVELOPMENT DIRECT LIMITED**

On 10 March 2020 Plan International UK acquired the consultancy company Social Development Direct Limited (SDDirect). The acquisition was a social investment for the purposes of the Charities (Protection and Social Investment) Act 2016 as it was an investment of Plan International UK's resources with a view to both directly furthering Plan International UK's charitable purposes and achieving a financial return for Plan International UK.

SDDirect is a leading provider of high quality, innovative and expert social development assistance and research services, specialising in gender and inclusion. It works to build inclusive societies in which all women, men, girls and boys are valued and empowered to make choices about their own development. It provides services ranging from technical advice and support; programme management; helpdesks; research; and, monitoring and evaluation. Results from SDDirect are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2021, the Directors of SDDirect comprised one member of Plan International UK's Leadership Team, one Plan International UK Trustee and two senior managers at SDDirect.

In 2021 SDDirect's turnover was £6,184,000 (from 10 March 2020 to 30 June 2020: £2,110,000) and its taxable profits were £343,000 (from 10 March 2020 to 30 June 2020: £203,000). £368,000 (from 10 March 2020 to 30 June 2020: £175,000) was donated to Plan International UK.

The directors of SDDirect have continually monitored the impact of the Covid crisis on existing contracts and on new sales opportunities. Detailed forecasts and contingency planning have been carried out and reviewed at board meetings. A conservative approach has been taken to all new expenditure. Based upon this and the strong performance of SDDirect in financial year 2021, the directors believe SDDirect is a going concern.

# LEGAL AND ADMINISTRATIVE INFORMATION

## ROYAL PATRON

HRH The Duke of Edinburgh KG, KT (until his sad passing on 9 April, 2021)

## TRUSTEES

- Professor Sir Ian Diamond – Chair<sup>1</sup>
- Gillian Smith – Deputy Chair<sup>1</sup>
- Olivia Beecham<sup>1</sup>
- Hanah Burgess<sup>2,3</sup>
- Lady Amanda Ellingworth<sup>1,4</sup>
- Jane French (resigned 31 March, 2021)<sup>3,6</sup>
- John Kerr<sup>6,7</sup>
- Hope Mbuthi (appointed 27 September 2021)
- Spencer McHugh (resigned 31 March, 2021)
- Girish Menon (appointed 27 September 2021)
- Emily Middleton<sup>2</sup>
- Meredith Niles<sup>3</sup>
- Salma Nims (appointed 27 September 2021)
- Lara Oyesanya
- Richard Street<sup>1</sup>
- Beverley Tew<sup>2</sup>
- Adam Wood (resigned 31 March, 2021)

## LEADERSHIP TEAM

- Rose Caldwell – Chief Executive<sup>5,6,7</sup>
- Simon Bishop – Deputy CEO and Director of International Policy and Programmes (until January 2021)

- Jane Clancey – Interim Director of Communications, Advocacy and UK Programmes (joined 21 September 2020)
- Bill Cunningham – Chief Operating Officer (until 7 August 2020)<sup>5,6</sup>
- Alan Gosschalk – Director of Fundraising<sup>5</sup>
- Tsungai Mahumucha – Director of International Programmes (on secondment from Plan International Zimbabwe 1 February 2021–20 August, permanent from 23 August 2021)
- Caroline Moore – Director of Strategy, Planning and Performance (appointed 1 February 2021)
- Katie Morrison – Director of Communications, Campaigns and UK Programmes (on parental leave from 1 October 2020)
- Cheryl Richardson-Director of People and Culture (joined 1 January 2021)
- John Whiterow – Interim Director of Finance & Resources (6 July 2020 – 31 August 2021, replaced by John Lockett on 16 August 2021)

## COMPANY SECRETARY

Caroline Moore

## CHARITY NAME

Plan International (UK)

## CHARITY REGISTRATION NUMBER

276035

## COMPANY REGISTRATION NUMBER

1364201

## REGISTERED OFFICE

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

1 Member of the Nominations and Governance Committee. 2 Member of the Audit, Finance and Risk Committee. Eilish Jamieson is the independent member. 3 Member of the Remuneration Committee; Meredith Niles was appointed on 1 April 2021 to replace Jane French. 4 Also a Board member of Plan International Inc. 5 Director of Plan International UK's trading subsidiary, Foster Parents Plan International UK Ltd, Rose Caldwell appointed 3 August 2020. 6 Director of Plan International UK's subsidiary Development Works Ltd. Jane French continues as a director following her resignation as Trustee. 7 Director of Plan International UK's trading subsidiary, Social Development Direct Ltd.

## INDEPENDENT AUDITORS

Haysmacintyre LLP (appointed 24 February 2021)

## SOLICITORS

- Bates Wells LLP, London EC4R 1BE
- Bristows LLP, London EC4Y 0DH
- Cooley LLP, London EC2N 4BQ
- Latham & Watkins LLP, London EC2M 3XF
- Morgan, Lewis & Bockius UK LLP, London EC4M 8AL
- Russell-Cooke LLP, London SW15 6AB

## BANKERS

Barclays Bank PLC, Woking GU21 6AE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure,

of the charitable company and group for that period. In preparing these financial statements, the trustees are required to:

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

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

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

## **STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS**

In accordance with Section 418 of the Companies Act 2006, directors' reports shall include a statement, in the case of each director in office at the date the directors' report is approved, that:

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

The Trustees' Annual Report, including the Strategic Report, was approved by the Board of Trustees on 7 October 2021 and signed on its behalf by:



**Professor Sir Ian Diamond**  
Chair, Plan International UK  
Date: 7 October 2021

# INDEPENDENT AUDITORS' REPORTS TO THE MEMBERS AND TRUSTEES OF PLAN INTERNATIONAL UK

## Opinion

We have audited the financial statements of Plan International UK for the year ended 30 June 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 June 2021 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

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

## Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

## Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

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

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

## Matters on which we are required to report by exception

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

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

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

## Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 57, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the

financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in

respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified the principal risks of non-compliance with laws and regulations, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, as well as compliance with the taxation environment.

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

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and

- Challenging assumptions and judgements made by management in their critical accounting estimates

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

### **Use of our report**

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

**Steven Harper** (Senior Statutory Auditor)  
For and on behalf of Haysmacintyre LLP,  
Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

7 October 2021

# CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(incorporating the income and expenditure accounts) for the year ended 30 June 2021

	Note	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
<b>INCOME FROM:</b>							
<b>Donations</b>	3						
Sponsorship		15,787	-	15,787	15,673	-	15,673
Gift Aid		3,767	33	3,800	3,861	-	3,861
Other donations and appeals		2,518	2,646	5,164	4,141	1,710	5,851
		22,072	2,679	24,751	23,675	1,710	25,385
<b>Charitable activities</b>							
Institutional donors	4	-	31,081	31,081	-	25,208	25,208
Major partnerships	5	-	5,672	5,672	-	5,943	5,943
		-	36,753	36,753	-	31,151	31,151
<b>Trading activities</b>	6	7,586	-	7,586	5,284	-	5,284
<b>Other</b>	6	681	-	681	789	-	789
<b>Total income</b>		<b>30,339</b>	<b>39,432</b>	<b>69,771</b>	<b>29,748</b>	<b>32,861</b>	<b>62,609</b>
<b>EXPENDITURE ON:</b>							
<b>Raising funds</b>	7	9,724	-	9,724	9,720	-	9,720
<b>Charitable activities</b>	7	22,652	42,138	64,790	15,941	33,107	49,048
<b>Other</b>		342	-	342	417	-	417
<b>Total expenditure</b>		<b>32,717</b>	<b>42,139</b>	<b>74,856</b>	<b>26,078</b>	<b>33,107</b>	<b>59,185</b>
<b>Net income/(expenditure)</b>		<b>(2,379)</b>	<b>(2,706)</b>	<b>(5,085)</b>	<b>3,670</b>	<b>(246)</b>	<b>3,424</b>
<b>Funds brought forward</b>	17	14,479	7,220	21,699	10,809	7,466	18,275
<b>Funds carried forward</b>	17	<b>12,100</b>	<b>4,514</b>	<b>16,614</b>	<b>14,479</b>	<b>7,220</b>	<b>21,699</b>

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

# CONSOLIDATED AND CHARITY BALANCE SHEET

as at 30 June 2021

	Note	Group 2021 £000	Group 2020 £000	Charity 2021 £000	Charity 2020 £000
<b>Fixed assets</b>					
Tangible assets	10	636	859	605	820
Intangible assets	11	1,103	1,205	254	127
Investments	12	-	-	1,956	1,956
<b>Total fixed assets</b>		<b>1,739</b>	<b>2,064</b>	<b>2,815</b>	<b>2,903</b>
<b>Current assets</b>					
Debtors	13	8,346	12,581	7,203	11,491
Cash at bank and in hand <sup>1</sup>		16,859	22,267	16,174	21,262
<b>Total current assets</b>		<b>25,205</b>	<b>34,848</b>	<b>23,377</b>	<b>32,753</b>
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	14	(9,945)	(14,957)	(8,896)	(13,659)
<b>Net current assets</b>		<b>15,260</b>	<b>19,891</b>	<b>14,481</b>	<b>19,094</b>
<b>Total assets less current liabilities</b>		<b>16,999</b>	<b>21,955</b>	<b>17,296</b>	<b>21,997</b>
Provisions for liabilities and charges	15	(385)	(256)	(385)	(256)
<b>Total net assets</b>		<b>16,614</b>	<b>21,699</b>	<b>16,911</b>	<b>21,741</b>
<b>Funds</b>					
General funds	17	9,687	10,094	9,687	10,164
Designated funds	17	2,413	4,385	2,710	4,357
<b>Unrestricted funds</b>	17	<b>12,100</b>	<b>14,479</b>	<b>12,397</b>	<b>14,521</b>
<b>Restricted funds</b>	17/18	<b>4,514</b>	<b>7,220</b>	<b>4,514</b>	<b>7,220</b>
<b>Total funds</b>	17	<b>16,614</b>	<b>21,699</b>	<b>16,911</b>	<b>21,741</b>

<sup>1</sup> Cash at bank and in hand includes short-term deposits of £2,000,000 (2020: £7,000,000)

The total income of the Charity for the year was £63,923,000 (2020: £60,646,000) and the charity's net deficit for the year was £4,830,000 (2020: Surplus £3,466,000). The notes on pages 67–102 form part of the financial statements. Approval and authorisation for issue of the financial statements on pages 63–102 was delegated by the Board of Trustees to the below trustees on 7 October 2021, who have signed on their behalf on 7 October 2021.

  
**Professor Sir Ian Diamond**  
 Chair of Plan International UK

  
**Hanah Burgess**  
 Chair of the Audit, Finance and Risk Committee

# CONSOLIDATED STATEMENT OF CASH FLOWS

for the year ended 30 June 2021

	2021	2020
	£000	£000
<b>Cash flows from operating activities:</b>		
Net cash (outflow)/inflow from operating activities	(5,015)	6,890
<b>Cash flows from investing activities:</b>		
Interest received	5	115
Purchase of property, plant, equipment and intangible assets	(209)	(108)
Purchase of business combination	-	(1,354)
<b>Change in cash and cash equivalents in the year</b>	<b>(5,220)</b>	<b>5,543</b>
<b>Change in cash and equivalents due to exchange rate movements:</b>		
Exchange rate gain/(loss)	(188)	80
<b>Cash and cash equivalents at the beginning of the year</b>	<b>22,267</b>	<b>16,644</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>16,859</b>	<b>22,267</b>
<b>Reconciliation of net income to net cash flows from operating activities</b>		
Net income for the year	(5,085)	3,423
Foreign exchange (gain)/loss	188	(80)
Interest received	(5)	(115)
Depreciation and amortisation charges	534	445
Decrease/(Increase) in debtors	4,236	570
(Decrease)/Increase in creditors	(5,013)	2,721
(Decrease) in provisions	129	(74)
<b>Net cash inflow from operating activities</b>	<b>(5,015)</b>	<b>6,890</b>

Analysis of changes in net funds	2020	Cashflows	Acquisition of subsidiary	Foreign Exchange movement	2021
	£000	£000	£000	£000	£000
Cash	22,267	(5,220)	-	(188)	16,859

	2019	Cashflows	Acquisition of subsidiary	Foreign Exchange movement	2020
	£000	£000	£000	£000	£000
Cash	16,644	5,191	352	80	22,267

# NOTES FORMING PART OF THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES

### (a) Basis of preparation

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

The financial statements have been prepared on a going concern basis under the historical cost convention. Under 'Going Concern' on page 47 the trustees state that they have reasonable expectation that there are no material uncertainties that call into doubt our ability to continue in operation and meet our liabilities as they fall due. Consequently, the trustees have a reasonable expectation that the Group will continue in existence for at least the next 18 months and, therefore, have adopted the going concern basis in preparing these financial statements.

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

Plan International (UK) is referred to throughout as Plan International UK.

### (b) Basis of consolidation

The consolidated statement of financial activities (SOFA), group balance sheet and statement of cash flows consolidate the financial statements of the Charity

and its wholly-owned subsidiaries, Foster Parents Plan International UK Ltd, Development Works Ltd and SDDirect. The financial statements of the subsidiaries are consolidated with the Charity on a line-by-line basis. Transactions and balances between the entities are eliminated on consolidation. Details on the subsidiaries are given in Note 12.

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

### (c) Fund accounting

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

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

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

The Programmatic and Strategic Development fund represents funds received from the People's Postcode Lottery which were not spent by year end. The Board of Trustees have agreed that these funds will continue to be spent on specific programmatic areas, organisational excellence initiatives and strategic development.

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

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

#### **(d) Income**

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

### **Donations and legacies**

#### **Sponsorship**

Income from sponsors is accounted for on a receipts basis.

#### **Gift Aid**

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

#### **Other donations and appeals**

Other donations and appeals income includes income from Plan Ltd (see Note 3), corporates, trusts, foundations and major donors. This is accounted for on a receipts basis (e.g. Girls Fund) and/or on an accruals basis as per the conditions of the contracts and the charity SORP. As per the charity SORP, legacies are accounted for on an accruals basis.

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

### **Charitable activities**

Income from charitable activities is earned under grants and contracts with governments, other agencies, corporates, trusts and foundations, and major donors for the specific provision of goods and services in the furtherance of our purpose. Grants that provide core funding, or are of a general nature, are included as 'Donations'.

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

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

#### **Gifts in Kind**

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

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

#### **Trading activities**

Income from trading activities is accounted for on an accruals basis and represents the net proceeds from the society lottery managed by People's Postcode Lottery on behalf of Foster Parents Plan International UK (FPPI UK),

and the amounts charged to customers for goods and services supplied through FPPI UK, Development Works Ltd and Social Development Direct Ltd, excluding VAT (see Note 6).

Lottery income is the proceeds of lotteries held by the external lottery manager, People's Postcode Lottery. FPPI UK has no ability to alter the price of tickets, determine the prizes, or set the management fee. People's Postcode Lottery is the principal for these draws, and, therefore, net proceeds received through FPPI UK are recognised within trading activities in the Consolidated Statement of Financial Activities.

## Other

### Rental income

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

### (e) Expenditure

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

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

Support costs, such as governance, general management, financial management, information technology, human resources, and facilities, are allocated between activities

on the basis of staff numbers employed on those activities during the period.

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

### (f) Pension costs

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

### (g) Operating leases

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

### (h) Tangible fixed assets and depreciation

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

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

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

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

### (i) Intangible assets and amortisation

Intangible assets are stated at cost less accumulated amortisation.

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

Computer software	3 years
Goodwill	5 years

#### (j) Financial instruments

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

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

#### (k) Provisions for liabilities and charges

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

#### (l) Foreign currencies

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

#### (m) Company status

The Charity is a public benefit entity and a company limited by guarantee. The members of the Company are the trustees named on p56. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per trustee.

#### (n) Taxation status

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

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

#### (o) Business combinations

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

In accordance with FRS 102, intangible assets acquired as part of an acquisition are only recognised separately from goodwill where it is probable that the expected future economic benefits that are attributable to the asset will

flow to the entity; and the cost or value of the asset can be measured reliably.

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

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

The trustees consider that there are no key sources of estimation uncertainty as at 30 June 2021, however the following critical accounting judgements have been identified below:

#### **Revenue recognition**

Due to the range and complexity of the group's funding streams, revenue recognition is deemed to be an area that requires judgement to appropriately apply the income accounting policies explained in accounting policy 1d. Grant and contract income is accrued once all conditions that would permit entitlement have been met. Where payments are received in advance of this point, they are held on the balance sheet as deferred income. Income earned under contracts with donors where payments are contingent on the achievement of pre-agreed results is recognised in the Consolidated Statement of Financial Activities in proportion to the stage of completion of the project.

#### **Cost allocation**

The cost allocation methodology requires judgement as to what are the most appropriate bases to use to apportion support costs; these are reviewed annually for reasonableness. Support costs, such as governance, general management, financial management, information technology, human resources, and facilities, are allocated

between activities on the basis of staff numbers employed on those activities during the period.

#### **Locally received income**

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

#### **Sponsorship**

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

## 2. INCOME BY REGION: ORIGIN OF DONOR

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
UK	30,338	27,886	58,224	29,748	24,389	54,137
Europe (Excl.UK)	1	6,031	6,032	-	4,582	4,582
Americas	-	5,477	5,477	-	3,827	3,827
Asia	-	38	38	-	63	63
<b>Total</b>	<b>30,339</b>	<b>39,432</b>	<b>69,771</b>	<b>29,748</b>	<b>32,861</b>	<b>62,609</b>

## 3. DONATIONS

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
Sponsorship	15,787	-	15,787	15,673	-	15,673
Gift Aid	3,767	33	3,800	3,861	-	3,861
Other individual giving	914	416	1,330	798	378	1,176
Disasters Emergency Committee (DEC)	-	1,056	1,056	-	164	164
Girls' Fund	-	789	789	-	870	870
Plan Ltd	750	-	750	2,098	-	2,098
Legacies	553	11	564	918	77	995
Emergency appeals	-	350	350	-	133	133
Corporates <sup>1</sup>	211	-	211	119	-	119
Major donors	56	-	56	79	-	79
Trusts and foundations	34	-	34	129	-	129
Gifts in Kind	-	24	24	-	88	88
<b>Total</b>	<b>22,072</b>	<b>2,679</b>	<b>24,751</b>	<b>23,675</b>	<b>1,710</b>	<b>25,385</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 £750,000 (2020: £2,098,000) is a donation received under deed of covenant in order to support Plan International UK's charitable activities.

Plan International UK has received notification of entitlement of one legacy which has been accrued, with an estimated value of £60,000 (2020: two: £53,000).

## 4. CHARITABLE ACTIVITIES: INSTITUTIONAL DONORS

a) Included in income from charitable activities are grants from the following institutional donors

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
Foreign, Commonwealth & Development Office (FCDO) <sup>1</sup>	-	16,480	16,480	-	11,947	11,947
UN Agencies	-	5,903	5,903	-	5,633	5,633
European Commission (EC)	-	3,985	3,985	-	2,659	2,659
Education Cannot Wait	-	2,335	2,335	-	-	-
Start Fund	-	1,211	1,211	-	3,016	3,016
European Civil Protection and Humanitarian Aid Operations (ECHO)	-	972	972	-	1,254	1,254
Other	-	195	195	-	699	699
<b>Total</b>	<b>-</b>	<b>31,081</b>	<b>31,081</b>	<b>-</b>	<b>25,208</b>	<b>25,208</b>

<sup>1</sup> The prior year's financial statements showed an Income summary for the UK Department for International Development (DFID) which has since merged with the UK Foreign, Commonwealth Office (FCO) to form the UK Foreign, Commonwealth & Development Office (FCDO). For this years' financial statements, this number is restated to include both DFID and FCO income under FCDO income.

**b) The following table summarises all contributions from the UK Foreign, Commonwealth & Development Office (FCDO) in the year ended 30 June 2021 totalling £16,480,000 (2020: £11,948,000).**

The prior year's financial statements showed an Income summary for the UK Department for International Development (DFID) which has since merged with the UK Foreign, Commonwealth Office (FCO) to form the UK Foreign, Commonwealth & Development Office (FCDO). For this years' financial statements, this number is restated to include both DFID and FCO income under FCDO income.

Negative figures represent funds returnable where we have either been unable to spend funds in accordance with donor wishes, where we have completed the programmes under budget or where we have adjusted the income recognisable within the financial year.

<b>Country</b>	<b>Project name</b>	<b>2021 Total £000</b>	<b>2020 Total £000</b>
Sierra Leone	Girls' Education Challenge Phase 2: Supporting Primary School Girls and Children with Disabilities in the Context of the Government's Ebola Transition and Recovery Plan	3,383	3,369
Ghana	MG Cubed – GEC Ghana	3,248	2,204
Zimbabwe	Supporting Adolescent Girls' Education	3,136	2,426
Bangladesh	Water Sanitation and Hygiene (WASH) Results Programme Extension	1,629	1,448
Nigeria	North-East Transition to Development Programme (NENTAD) Protection in Northeast Nigeria	1,261	182
Nigeria	PLANE (NENTAD Cost Extension)	1,013	198
Nepal	Resilience Plus and Basic Needs in Nepal	1,137	-
Egypt	Tackling root causes of irregular migration and supporting integrated communities in Alexandria and Damietta – Phase II	421	117
Malawi	Violence Against Women and Girls	313	502
Tanzania	Education in Emergencies	281	174
Indonesia	B-READY: Building Resilient Adaptive and Disaster Ready Communities (Phase I)	216	-
Ethiopia	Girls' Education Challenge – Leave NO Girl Behind	151	30
Kenya	Innovating Pathways for Employment Inclusion (IPEI)	106	77
Zambia	Financial Inclusion through Traditional Leadership – Secure Savings for All	64	(6)
Philippines	B Ready scale up	47	187
Sudan	Access to WASH – Red Sea/Kassala/Gedaref	45	521
Bangladesh	Innovating Pathways for Employment Inclusion (IPEI)	44	78
Kenya and Bangladesh	Innovating Pathways for Employment Inclusion (IPEI)	1	59
Philippines	TUKLAS (Tungo sa Kahandaan ng Pilipinas) Innovation Lab	-	27
Bangladesh	Innovative approaches for Nutrition JANO	-	2
Nigeria	North-East Transition to Development Programme (NENTAD) Programme Education	(2)	285
Rwanda	SRHR Teacher Self Learning Academy	(14)	67
	<b>Total</b>	<b>16,480</b>	<b>11,947</b>

## 5. CHARITABLE ACTIVITIES: MAJOR PARTNERSHIPS

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
Corporates	-	3,942	3,942	-	4,311	4,311
Major donors	-	999	999	-	1,058	1,058
Trusts and foundations	-	731	731	-	564	564
Corporate Gifts in Kind	-	-	-	-	10	10
<b>Total</b>	-	<b>5,672</b>	<b>5,672</b>	-	<b>5,943</b>	<b>5,943</b>

## 6. TRADING ACTIVITIES AND OTHER INCOME

### a) Trading activities

	Unrestricted funds £000	Restricted funds £000	2021 Total £000	Unrestricted funds £000	Restricted funds £000	2020 Total £000
Society lottery income	1,311	-	1,311	3,030	-	3,030
Programmatic trading income	6,184	-	6,184	2,110	-	2,110
Other trading income	91	-	91	144	-	144
<b>Total</b>	<b>7,586</b>	-	<b>7,586</b>	<b>5,284</b>	-	<b>5,284</b>

Society lottery income is the proceeds of lotteries held by the external lottery manager, People's Postcode Lottery, as shown in the table below.

Programmatic trading income includes income from our newly acquired trading subsidiary, SDDirect.

<b>Society Lottery Income</b>	<b>2021 Total £000</b>	<b>2020 Total £000</b>
People's Postcode Lottery ticket value	4,097	9,468
People's Postcode Lottery prize fund	(1,600)	(3,784)
People's Postcode Lottery management fee	(1,167)	(2,651)
Prize indemnity insurance	(19)	(3)
<b>Net People's Postcode Lottery income</b>	<b>1,311</b>	<b>3,030</b>

FPPI UK has no ability to alter the ticket price, prizes or management charges and, therefore, does not act as principal for these draws. Proceeds have, therefore, been recognised in the Consolidated Statement of Financial Activities as net of prizes and other expenditure. All net income raised from net ticket proceeds by FPPI UK is donated to Plan International UK under a deed of covenant and wholly spent in the pursuit of the aims of the charity.

## b) Other Income

	<b>Unrestricted funds £000</b>	<b>Restricted funds £000</b>	<b>2021 Total £000</b>	<b>Unrestricted funds £000</b>	<b>Restricted funds £000</b>	<b>2020 Total £000</b>
Rental income	627	-	627	596	-	596
Investment income	5	-	5	115	-	115
Other income	49	-	49	78	-	78
<b>Total</b>	<b>681</b>	<b>-</b>	<b>681</b>	<b>789</b>	<b>-</b>	<b>789</b>

Other income is related to payments from HMRC as part of the Coronavirus Job Retention Scheme, in which organisations were able to claim for 80% of employee's wages plus any employer National Insurance and pension contributions for staff put on furlough or flexible furlough because of coronavirus.

### c) The Charity as lessor

At the year end, the Charity had contracted with sub-tenants for the following future minimum lease payments under non-cancellable operating leases:

	<b>2021 Total £000</b>	<b>2020 Total £000</b>
Less than one year	497	350
Between two and five years	1,076	776
After five years	-	-
<b>Total</b>	<b>1,573</b>	<b>1,126</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 2021	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2021 Total £000
<b>Expenditure on raising funds</b>					
Sponsorship	-	996	2,812	819	4,627
Institutional donors	-	1,089	88	684	1,861
Other donations and appeals	-	1,085	473	437	1,995
Major partnerships	-	731	17	493	1,241
	-	<b>3,901</b>	<b>3,390</b>	<b>2,433</b>	<b>9,724</b>
<b>Expenditure on charitable activities</b>					
Education	18,492	2,592	913	1,061	23,058
Disaster risk management	19,353	329	(28)	948	20,602
Water, sanitation and hygiene	3,235	710	598	219	4,762
Economic security	3,638	134	47	184	4,003
Sexual and reproductive health and rights	1,822	291	66	105	2,284
Protection	1,648	224	11	91	1,974
Campaigning and awareness	15	216	823	418	1,472
Participate as citizens	757	-	-	37	794
SDD charitable activities costs	-	2,490	3,095	256	5,841
	<b>48,960</b>	<b>6,986</b>	<b>5,525</b>	<b>3,319</b>	<b>64,790</b>
<b>Other expenditure</b>					
Rental costs	-	-	323	-	323
Trading activity costs	-	-	19	-	19
			<b>342</b>		<b>342</b>
<b>Sub total</b>	<b>48,960</b>	<b>10,887</b>	<b>9,257</b>	<b>5,752</b>	<b>74,856</b>
Reallocation of salaries <sup>1</sup>	-	2,394	-	(2,394)	-
<b>Total</b>	<b>48,960</b>	<b>13,281</b>	<b>9,257</b>	<b>3,358</b>	<b>74,856</b>

<b>Total Expenditure 2020</b>	<b>Grants paid £000</b>	<b>Staff costs £000</b>	<b>Direct costs £000</b>	<b>Support costs £000</b>	<b>2020 Total £000</b>
<b>Expenditure on raising funds</b>					
Sponsorship	-	976	2,590	685	4,251
Institutional donors	-	1,252	293	641	2,186
Other donations and appeals	-	943	561	393	1,897
Major partnerships	-	842	58	486	1,386
	-	<b>4,013</b>	<b>3,502</b>	<b>2,205</b>	<b>9,720</b>
<b>Expenditure on charitable activities</b>					
Education	13,101	2,065	1,190	755	17,111
Disaster risk management	15,201	273	284	727	16,485
Water, sanitation and hygiene	2,251	767	707	172	3,897
Economic security	1,208	176	9	65	1,458
Sexual and reproductive health and rights	2,974	289	123	156	3,542
Protection	1,634	282	22	90	2,028
Campaigning and awareness	-	815	895	472	2,182
Participate as citizens	418	1	-	19	438
SDD charitable activities costs	-	757	1,016	134	1,907
	<b>36,787</b>	<b>5,425</b>	<b>4,246</b>	<b>2,590</b>	<b>49,048</b>
<b>Other expenditure</b>					
Rental costs	-	-	399	-	399
Trading activity costs	-	-	18	-	18
	-	-	<b>417</b>	-	<b>417</b>
<b>Sub total</b>	<b>36,787</b>	<b>9,438</b>	<b>8,165</b>	<b>4,795</b>	<b>59,185</b>
Reallocation of salaries <sup>1</sup>	-	2,186	-	(2,186)	-
<b>Total</b>	<b>36,787</b>	<b>11,624</b>	<b>8,165</b>	<b>2,609</b>	<b>59,185</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.

	2021 £000	2020 £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	47	66
Additional Fees payable for the audit of the consolidated financial statements in prior year	14	-
Fees payable for other services:		
• Taxation and VAT	1	3
• Grant certification	-	-
	<b>48</b>	<b>69</b>
Exchange rate losses/(gains)	188	(80)
Depreciation and amortisation	534	445
Operating lease rentals – buildings	697	697

## b) Grants paid

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

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

A list of grants paid is given below:

<b>Partner Organisation</b>	<b>Country</b>	<b>2021 £000</b>	<b>2020 £000</b>
Payments to Plan International Inc	Various	43,217	33,039
Payments to Plan International National Organisation	Colombia	135	120
Payments to Plan International National Organisation	India	1,008	82
Payments to Plan International National Organisation	Indonesia	532	11
Payments to Plan International National Organisation	United States of America	14	-
<b>Payments to Plan International members</b>		<b>44,906</b>	<b>33,252</b>
Humanity & Inclusion UK	Sierra Leone	1,280	1,135
ActionAid Institutional Funding	Sierra Leone	893	223
Relief International	Ethiopia	753	490
Christian Blind Mission (CBM) UK	Zimbabwe	254	180
The Open University	Zimbabwe	197	421
Global Parametrics Limited	Indonesia	114	-
The Open University	Sierra Leone	97	69
University of California	Jordan	94	-
Save the Children – Spain	Bolivia	85	55
GOAL	Honduras	73	-
University of Sussex	Ethiopia	71	20
Accion Contra el Hambre Spain	Philippines	46	-
FUNDACION OXFAM INTERMON	Dominican Republic	28	36
Oxfam Solidarite	Dominican Republic	24	36
Humanity & Inclusion UK	Dominican Republic	24	36
World Vision Austria	Various	12	-
Eclipse Experience Ltd	Peru	11	32
Humanity & Inclusion UK	Philippines	(2)	-
Varkey Foundation	Ghana	-	604
Solidarites International	Cameroon	-	93
CARE Nederland	Philippines	-	39
Stars Foundation	Various	-	35
WaterAid	Bangladesh	-	31
<b>Payments to Non-Plan International Organisations</b>		<b>4,054</b>	<b>3,535</b>
<b>Total Grants Payable</b>		<b>48,960</b>	<b>36,787</b>

### c) Analysis of support costs

	Raising Funds	Charitable activities	2021 Total	Raising Funds	Charitable activities	2020 Total
	£000	£000	£000	£000	£000	£000
Information technology	609	823	1,432	570	653	1,223
Office and premises	554	758	1,312	462	556	1,018
Human resources	332	421	753	327	368	695
General management	289	417	706	297	379	676
Finance	257	340	597	249	279	528
FX (Gains)/Losses	83	105	188	(38)	(42)	(80)
Depreciation and amortisation	219	292	511	214	246	460
Governance	90	163	253	124	144	268
Loss on disposal of fixed assets	-	-	-	-	7	7
<b>Total</b>	<b>2,433</b>	<b>3,319</b>	<b>5,752</b>	<b>2,205</b>	<b>2,590</b>	<b>4,795</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

	2021	2020
	£000	£000
Legal and other professional fees – Gifts in Kind	24	76
Legal and other professional fees	46	45
External audit fees	77	66
Apportionment of staff costs	71	60
Internal audit fees	26	16
Other	9	5
	<b>253</b>	<b>268</b>

## 8. STAFF COSTS

	2021 <sup>1</sup> £000	2020 <sup>2</sup> £000
<b>Staff costs</b>		
Wages and salaries	10,944	9,553
Social security costs	1,150	1,024
Pension costs	860	790
<b>Sub Total</b>	<b>12,954</b>	<b>11,367</b>
Agency staff	327	257
<b>Total</b>	<b>13,281</b>	<b>11,624</b>

<sup>1</sup> 2021 numbers include £2,490,000 SDDirect staff costs for the year ended 30 June 2021

<sup>2</sup> 2020 numbers include £757,000 SDDirect staff costs for the four months from acquisition to the year ended 30 June 2020

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

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

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

The number of employees whose emoluments, as defined for taxation purposes (i.e. net of employer pension contributions and employer national insurance contributions), amounted to £60,000 or more in the year were as follows:

	2021 Number	2020 Number
£60,000–£69,999	8	8
£70,000–£79,999	7	6
£80,000–£89,999	2	3
£90,000–£99,999	2	4
£100,000–£109,999	1	1
<b>Total</b>	<b>20</b>	<b>22</b>

Total employer pension contributions for these employees were £114,868 (2020: £132,529).

The highest paid employee in 2021 was the Chief Executive, who received £149,121, in the year including pension contributions and employer National Insurance contributions (2020: £126,844 for 9 months), and received no benefits in kind (2020: £nil).

The Leadership team are the key management personnel of the charity. The total remuneration and benefits including pension contributions and employer National Insurance contributions of the key management personnel was £752,192, for 7 roles (2020: £644,870 for 6 roles).

None of the above received any benefits in kind.

Redundancy payments in the year to staff totaled £32,550 (2020: £14,532).

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

	2021 Headcount	2020 Headcount	2021 FTE	2020 FTE
International Programmes	71	78	66	74
Fundraising	58	72	54	67
Operations and CEO Office	48	45	45	42
Communications, Campaigns and UK Programmes	43	26	38	25
SDDirect <sup>1</sup>	45	45	40	43
<b>Total</b>	<b>265</b>	<b>266</b>	<b>243</b>	<b>251</b>

<sup>1</sup> SDDirect figures in the year ended 30 June 2020 are the average headcount and average number of employees, calculated on a full-time equivalent (FTE) basis, for the four months from acquisition on 10th March 2020

## 9. TRUSTEES' REMUNERATION

None of the trustees received any remuneration during the year for services to Plan International UK (2020: none). Directly-incurred expenses of the trustees borne by Plan International UK in the year ended 30 June 2021 were £nil (2020: £547 from four Trustees).

Plan International UK has purchased indemnity insurance for the trustees at a cost of £1,008 (2020: £702).

## 10. TANGIBLE ASSETS

GROUP AND CHARITY 2021	Leasehold property improvements	Office equipment	Computer hardware <sup>1</sup>	Computer software	Total
	£000	£000	£000	£000	£000
<b>Costs</b>					
At 1 July 2020	1,681	393	464	-	2,538
Additions	-	7	23	-	30
<b>At 30 June 2021</b>	<b>1,681</b>	<b>400</b>	<b>487</b>	<b>-</b>	<b>2,568</b>
<b>Accumulated depreciation</b>					
At 1 July 2020	1,080	341	258	-	1,679
Charge for the year	154	20	79	-	253
<b>At 30 June 2021</b>	<b>1,234</b>	<b>361</b>	<b>337</b>	<b>-</b>	<b>1,932</b>
<b>Net book value</b>					
At 30 June 2020	601	52	206	-	859
<b>At 30 June 2021</b>	<b>447</b>	<b>39</b>	<b>150</b>	<b>-</b>	<b>636</b>

<sup>1</sup> Computer hardware for SDDirect totalling £30k net book value and Office Equipment totalling £1k net book value at 30 June 2021, and Computer hardware for SDDirect totalling £39k net book value at 30 June 2020, is only included in the Group balance sheet, not the Charity balance sheet.

GROUP AND CHARITY 2020	Leasehold property improvements	Office equipment	Computer hardware <sup>1</sup>	Computer software	Total
	£000	£000	£000	£000	£000
<b>Costs</b>					
At 1 July 2019	1,681	392	338	-	2,411
Acquisition through business combinations	-	-	52	-	52
Additions	-	1	80	-	81
Disposals	-	-	(6)	-	(6)
<b>At 30 June 2020</b>	<b>1,681</b>	<b>393</b>	<b>464</b>	<b>-</b>	<b>2,538</b>
<b>Accumulated depreciation</b>					
At 1 July 2019	952	315	197	-	1,464
Charge for the year	128	26	67	-	221
Disposals	-	-	(6)	-	(6)
<b>At 30 June 2020</b>	<b>1,080</b>	<b>341</b>	<b>258</b>	<b>-</b>	<b>1,679</b>
<b>Net book value</b>					
At 30 June 2019	729	77	141	-	947
<b>At 30 June 2020</b>	<b>601</b>	<b>52</b>	<b>206</b>	<b>-</b>	<b>859</b>

<sup>1</sup> Computer hardware for SDDirect totalling £39k net book value at 30 June 2020 is only included in the Group balance sheet, not the Charity balance sheet

## 11. INTANGIBLE ASSETS

GROUP AND CHARITY 2021	Computer Software £000	Goodwill <sup>1</sup> £000	Total £000
<b>Costs</b>			
At 1 July 2020	1,617	1,148	2,765
Additions	180	-	180
<b>At 30 June 2021</b>	<b>1,797</b>	<b>1,148</b>	<b>2,945</b>
<b>Accumulated depreciation</b>			
At 1 July 2020	1,490	70	1,560
Charge for the year	52	230	282
<b>At 30 June 2021</b>	<b>1,542</b>	<b>300</b>	<b>1,842</b>
<b>Net book value</b>			
At 30 June 2020	127	1,078	1,205
<b>At 30 June 2021</b>	<b>255</b>	<b>848</b>	<b>1,103</b>

<sup>1</sup> The Charity balance sheet excludes the goodwill

GROUP AND CHARITY 2020	Computer Software £000	Goodwill <sup>1</sup> £000	Total £000
<b>Costs</b>			
At 1 July 2019	1,590	-	1,590
Acquisitions through business combinations	-	1,148	1,148
Additions	28	-	28
<b>At 30 June 2020</b>	<b>1,618</b>	<b>1,148</b>	<b>2,766</b>
<b>Accumulated depreciation</b>			
At 1 July 2019	1,337	-	1,337
Charge for the year	154	70	224
<b>At 30 June 2020</b>	<b>1,491</b>	<b>70</b>	<b>1,561</b>
<b>Net book value</b>			
At 30 June 2019	253	-	253
<b>At 30 June 2020</b>	<b>127</b>	<b>1,078</b>	<b>1,205</b>

<sup>1</sup> The Charity balance sheet excludes the goodwill

## 12. INVESTMENTS

CHARITY	2021 £
<b>Shares in subsidiary undertakings</b>	
At 1 July 2020	1,956,134
Additions	-
<b>At 30 June 2021</b>	<b>1,956,134</b>

CHARITY	2020 £
<b>Shares in subsidiary undertakings</b>	
At 1 July 2019	250,003
Additions	1,706,131
<b>At 30 June 2020</b>	<b>1,956,134</b>

During the financial year ended 30 June 2019, Plan International UK invested £250,001 in Development Works Ltd, a wholly owned trading company registered in England and Wales as company number 11693908, whose main activities are to carry out international development commercial contracts and other non-primary purpose programmatic trading activities on behalf of Plan International UK.

Foster Parents Plan International (UK) Ltd is a trading company registered in England and Wales as company number 02457093, whose main activities are managing a society lottery, the licensing of the use of Plan International UK trademarks to third parties, and carrying out other non-primary purpose trading activities. Each year the subsidiary makes a charitable donation under a deed of covenant of any taxable profits to Plan International UK. At 30 June 2021 the investment in Foster Parents Plan International (UK) Ltd was £2.

During the financial year ended 30 June 2020, Plan International UK invested £1,706,000 in Social Development Direct Limited, a trading company registered in England and Wales as company number 03846881, who provide high-quality, innovative and expert social development assistance and research services, including technical advice and support, research, development assistance programme design, delivery and management, monitoring and evaluation. Their clients are leading international development agencies, INGOs and foundations.

The brought forward investment balance at 1 July 2020 relates to Plan International UK's investment in the entire issued share capital of Foster Parents Plan International UK Ltd, Development Works Ltd and Social Development Direct Limited.

<b>SUBSIDIARY: Foster Parents Plan International UK Ltd</b>	<b>2021</b>	<b>2020</b>
	<b>£000</b>	<b>£000</b>
Total turnover	1,386	3,142
Total expenditure	(33)	(29)
Donation to Plan International UK	(1,353)	(3,113)
<b>Net result for the year</b>	<b>-</b>	<b>-</b>

The aggregate of assets, liabilities and funds of FPPI UK was:

	<b>2021</b>	<b>2020</b>
	<b>£000</b>	<b>£000</b>
Total assets	50	108
Total liabilities	(50)	(108)
<b>Total funds</b>	<b>-</b>	<b>-</b>

<b>SUBSIDIARY: Development Works Ltd</b>	<b>2021</b>	<b>2020</b>
	<b>£000</b>	<b>£000</b>
Total turnover	-	-
Total expenditure	-	1
Donation to Plan International UK	-	(1)
<b>Net result for the year</b>	<b>-</b>	<b>-</b>

The aggregate of assets, liabilities and funds of Development Works Ltd was:

	<b>2021</b>	<b>2020</b>
	<b>£000</b>	<b>£000</b>
Total assets	250	253
Total liabilities	-	(3)
<b>Total funds</b>	<b>250</b>	<b>250</b>

**SUBSIDIARY: Social Development Direct Limited**

	<b>2021</b>	<b>2020</b>
	<b>£000</b>	<b>£000</b>
Total turnover	6,184	2,110
Total expenditure	(5,841)	(1,907)
Donation to Plan International UK	(368)	(175)
<b>Net profit for the period</b>	<b>(25)</b>	<b>28</b>

The aggregate of assets, liabilities and funds of Social Development Direct Limited, as reflected in the consolidated balance sheet, was:

	<b>2021</b>	<b>2020</b>
	<b>£000</b>	<b>£000</b>
Total assets	1,602	1,873
Total liabilities	(1,041)	(1,287)
<b>Total funds</b>	<b>561</b>	<b>586</b>

**13. DEBTORS**

	<b>Group</b>	<b>Group</b>	<b>Charity</b>	<b>Charity</b>
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Amounts owed by institutional donors	3,016	7,035	3,016	7,035
Accrued income	3,602	2,922	2,970	2,280
Amounts owed by Plan International Inc	504	1,268	504	1,268
Other debtors	840	882	318	385
Prepayments	384	474	334	423
Amounts owed by subsidiaries	-	-	61	100
<b>Total debtors</b>	<b>8,346</b>	<b>12,581</b>	<b>7,203</b>	<b>11,491</b>

## 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

### a) Analysis of creditors

	Group 2021 £000	Group 2020 £000	Charity 2021 £000	Charity 2020 £000
Accruals of transfers to Plan International Inc	5,877	9,667	5,877	9,667
Accruals of transfers to other partners	244	568	244	568
Deferred income and other creditors	5	1,245	-	1,244
Other accruals	1,414	1,473	1,034	1,075
Taxation and social security	434	542	330	342
Trade creditors	1,632	651	1,299	306
Amounts owed to Plan International Organisations	120	381	120	381
VAT payable	219	430	(8)	76
<b>Total creditors</b>	<b>9,945</b>	<b>14,957</b>	<b>8,896</b>	<b>13,659</b>

### b) Deferred income and other creditors

GROUP 2020	As at 1 July 2020 £000	Income deferred £000	Deferrals released £000	As at 30 June 2021 £000
Institutional donors	1,245	-	1,245	-
Other	-	5	-	5
<b>Total deferred income and other creditors</b>	<b>1,245</b>	<b>5</b>	<b>1,245</b>	<b>5</b>

Income deferred in the year for the charity comprised £nil (2020: £1,245,000) institutional donor income and £4,000 (2020: £nil) other income.

<b>GROUP 2019</b>	<b>As at 1 July 2019</b>	<b>Income deferred</b>	<b>Deferrals released</b>	<b>As at 30 June 2020</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Institutional donors	1,245	-	-	1,245
Other	27	-	(27)	-
<b>Total deferred income and other creditors</b>	<b>1,272</b>	<b>-</b>	<b>(27)</b>	<b>1,245</b>

## 15. PROVISIONS FOR LIABILITIES AND CHARGES

<b>GROUP AND CHARITY</b>	<b>As at 1 July 2020</b>	<b>Provision created</b>	<b>Provision released</b>	<b>Provision utilised</b>	<b>As at 30 June 2021</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Dilapidations	240	120	-	-	360
Grants	16	14	-	(5)	25
<b>Total</b>	<b>256</b>	<b>134</b>	<b>-</b>	<b>(5)</b>	<b>385</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. Any losses will be recovered from Plan International Inc such that Plan International UK suffers no net loss.

## 16. COMMITMENTS

### a) Commitments under operating leases

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

GROUP	Land and buildings 2021 £000	Other 2021 £000	Total 2021 £000	Land and buildings 2020 £000	Other 2020 £000	Total 2020 £000
<b>Payments due:</b>						
Not later than one year	932	20	952	932	22	954
Later than one year and not later than five years	2,253	18	2,271	3,185	40	3,225
Later than five years	-	-	-	-	-	-
<b>Total</b>	<b>3,185</b>	<b>38</b>	<b>3,223</b>	<b>4,117</b>	<b>62</b>	<b>4,179</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 30 June 2020, donors had yet to be found for programme commitments totalling £2,008,000 (2020: £4,035,000) as detailed below.

GROUP	Total 2021 £000	Total 2020 £000
Less than one year	1,730	2,210
Between two and five years	2,859	1,825
After five years	-	-
<b>Total</b>	<b>4,589</b>	<b>4,035</b>

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

### c) Capital commitments

The value of group contracts placed in the year for future capital expenditure not accrued for in the financial statements was £nil (2020: £nil).

## 17. STATEMENT OF FUNDS

<b>GROUP AND CHARITY 2021</b>	<b>Balance 1 July 2020</b>	<b>Total Income</b>	<b>Total Expenditure</b>	<b>Acquisition</b>	<b>Transfers</b>	<b>Balance 30 June 2021</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Unrestricted funds:</b>						
General funds	10,094	22,844	(23,567)		317	9,688
Designated funds: Programmatic and Strategic Development fund	1,774	1,311	(2,940)			145
Designated funds: Social Development Direct	547	6,184	(6,210)		8	529
Designated funds: Plan UK Fixed asset fund	2,064	-	-		(325)	1,739
<b>Total unrestricted funds</b>	<b>14,479</b>	<b>30,339</b>	<b>(32,717)</b>	<b>-</b>	<b>-</b>	<b>12,101</b>
<b>Restricted funds</b>	<b>7,220</b>	<b>39,433</b>	<b>(42,139)</b>	<b>-</b>	<b>-</b>	<b>4,514</b>
<b>Total funds</b>	<b>21,699</b>	<b>69,771</b>	<b>(74,856)</b>	<b>-</b>	<b>-</b>	<b>16,614</b>

<b>CHARITY 2021</b>	<b>Balance 1 July 2020</b>	<b>Total Income</b>	<b>Total Expenditure</b>	<b>Acquisition</b>	<b>Transfers</b>	<b>Balance 30 June 2021</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Unrestricted funds:</b>						
General funds	10,164	23,179	(23,672)	-	17	9,688
Designated funds: Programmatic and Strategic Development fund	1,774	1,311	(2,941)	-	-	145
Designated funds: Social Development Direct	1,706					1,706
Designated funds: Plan UK Fixed asset fund	877	-	-	-	(17)	859
<b>Total unrestricted funds</b>	<b>14,521</b>	<b>24,490</b>	<b>(26,613)</b>	<b>-</b>	<b>-</b>	<b>12,398</b>
<b>Restricted funds</b>	<b>7,220</b>	<b>39,433</b>	<b>(42,139)</b>	<b>-</b>	<b>-</b>	<b>4,514</b>
<b>Total funds</b>	<b>21,741</b>	<b>63,923</b>	<b>(68,752)</b>	<b>-</b>	<b>-</b>	<b>16,912</b>

<b>GROUP AND CHARITY 2020</b>	<b>Balance 1 July 2019</b>	<b>Total income</b>	<b>Total Expenditure</b>	<b>Acquisition</b>	<b>Transfers</b>	<b>Balance 30 June 2020</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Unrestricted funds:</b>						
General funds	8,535	24,608	(22,519)	(853)	323	10,094
Designated funds: Programmatic and Strategic Development fund	1,074	3,030	(1,477)	(853)	-	1,774
Designated funds: Social Development Direct fund	-	2,110	(2,082)	506	13	547
Designated funds: fixed asset fund	1,200	-	-	1,200	(336)	2,064
<b>Total unrestricted funds</b>	<b>10,809</b>	<b>29,748</b>	<b>(26,078)</b>	<b>-</b>	<b>-</b>	<b>14,479</b>
<b>Restricted funds</b>	<b>7,466</b>	<b>32,861</b>	<b>(33,107)</b>	<b>-</b>	<b>-</b>	<b>7,220</b>
<b>Total funds</b>	<b>18,275</b>	<b>62,609</b>	<b>(59,185)</b>	<b>-</b>	<b>-</b>	<b>21,699</b>

<b>CHARITY 2020</b>	<b>Balance 1 July 2019</b>	<b>Total income</b>	<b>Total Expenditure</b>	<b>Acquisition</b>	<b>Transfers</b>	<b>Balance 30 June 2020</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Unrestricted funds:</b>						
General funds	8,535	24,755	(22,596)	(853)	324	10,165
Designated funds: Programmatic and Strategic Development fund	1,074	3,030	(1,477)	(853)	-	1,774
Designated funds: Social Development Direct	-	-	-	1,706	-	1,706
Designated funds: Plan UK Fixed asset fund	1,200	-	-	-	(324)	877
<b>Total unrestricted funds</b>	<b>10,809</b>	<b>27,785</b>	<b>(24,073)</b>	<b>-</b>	<b>-</b>	<b>14,522</b>
<b>Restricted funds</b>	<b>7,466</b>	<b>32,861</b>	<b>(33,107)</b>	<b>-</b>	<b>-</b>	<b>7,220</b>
<b>Total funds</b>	<b>18,275</b>	<b>60,646</b>	<b>(57,180)</b>	<b>-</b>	<b>-</b>	<b>21,742</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 2019 £000	Income £000	Expenditure £000	Balance 1 July 2020 £000	Income £000	Expenditure £000	Balance 30 June 2021 <sup>1</sup> £000
Girls Fund	713	870	(1,063)	520	761	(1,331)	(50)
DEC – Cyclone Idai Appeal	1,260	82	(1,261)	81	97	(88)	90
DEC – Indonesia Tsunami Appeal	-	28	(30)	(2)	-	2	-
DEC – Emergency Appeal for People Fleeing Myanmar	(8)	61	(53)	-	-	-	-
DEC – Covid Appeal	-	125	(125)	-	959	(963)	(4)
DEC – East Africa Appeal	(28)	-	28	-	-	-	-
Other voluntary income including appeals	568	544	(316)	796	862	(773)	885
<b>Donations</b>	<b>2,505</b>	<b>1,710</b>	<b>(2,820)</b>	<b>1,395</b>	<b>2,679</b>	<b>(3,153)</b>	<b>921</b>
FCDO – Water Sanitation and Hygiene (WASH) Results Programme Extension	1,327	1,448	(1,721)	1,054	1,629	(2,683)	-
FCDO – Girls' Education Challenge – Sierra Leone	69	3,369	(3,641)	(203)	3,383	(3,243)	(63)
FCDO – Girls' Education Challenge – MG Cubed Ghana	-	2,204	(1,621)	583	3,248	(3,684)	147
FCDO – Supporting Adolescent Girls' Education Zimbabwe	5	2,426	(2,384)	47	3,136	(3,149)	34
FCDO – NENTAD Protection in Northeast Nigeria	3	182	(191)	(6)	1,261	(1,259)	(4)
FCDO – PLANE (NENTAD Cost Extension) Nigeria	-	198	(198)	-	1,013	(1,038)	(25)
FCDO – Resilience Plus and Basic Needs in Nepal	-	-	-	-	1,137	(1,140)	(3)
FCDO – Others	115	2,003	(2,037)	81	1,673	(1,705)	49
ECW	2	(3)	(33)	(34)	2,335	(2,114)	187
ECHO	57	1,254	(1,167)	144	972	(1,006)	110

European Commission – Building Resilience: Education Opportunities in Fragile and Crisis Affected Environments	359	1,079	(1,333)	105	1,048	(1,144)	9
European Commission – Better Extension Training (BETTER)	-	208	(281)	(73)	870	(837)	(40)
European Commission – Others	21	1,371	(1,402)	(10)	2,067	(1,931)	126
UNOCHA	-	985	(1,022)	(37)	3,629	(3,605)	(13)
UNICEF	-	2,243	(2,325)	(82)	657	(568)	7
UN Agencies – Others	-	2,405	(2,417)	(12)	1,617	(1,513)	92
Other institutional donors	403	3,836	(3,820)	419	1,406	(1,615)	210
<b>Institutional donors</b>	<b>2,361</b>	<b>25,208</b>	<b>(25,593)</b>	<b>1,976</b>	<b>31,081</b>	<b>(32,234)</b>	<b>823</b>
Corporates	945	4,321	(3,112)	2,154	3,942	(4,362)	1,734
Major donors	1,514	1,058	(1,034)	1,538	999	(1,551)	986
Trusts and foundations	141	564	(548)	157	731	(838)	50
<b>Major partnerships</b>	<b>2,600</b>	<b>5,943</b>	<b>(4,694)</b>	<b>3,849</b>	<b>5,672</b>	<b>(6,751)</b>	<b>2,770</b>
<b>Total restricted funds</b>	<b>7,466</b>	<b>32,861</b>	<b>(33,107)</b>	<b>7,220</b>	<b>39,432</b>	<b>(42,138)</b>	<b>4,514</b>

<sup>1</sup> Negative fund balances are due to costs incurred in advance of income recognised which is committed & will be recognised in future periods

<b>Restricted funds by region of spend</b>	<b>Balance 1 July 2019</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance 30 June 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance 30 June 2021</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Asia	1,774	6,097	(6,202)	1,669	6,035	(7,162)	542
East and Southern Africa	1,681	9,288	(10,539)	430	16,702	(16,750)	382
UK	838	249	(551)	536	25	(208)	353
West and Central Africa	466	11,899	(11,797)	568	13,174	(13,530)	212
Americas	162	1,621	(1,688)	95	2,429	(2,447)	77
Multiple Regions <sup>1</sup>	164	866	(610)	420	96	(261)	255
Not defined <sup>2</sup>	2,381	2,841	(1,720)	3,502	971	(1,780)	2,693
<b>Total restricted funds</b>	<b>7,466</b>	<b>32,861</b>	<b>(33,107)</b>	<b>7,220</b>	<b>39,432</b>	<b>(42,138)</b>	<b>4,514</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 2021

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	Funds
	£000	£000	£000	£000
<b>Fund balances at 30 June 2021 are represented by:</b>				
Tangible fixed assets	-	637	-	637
Intangible Assets	-	1,103	-	1,103
Current assets	11,469	1,714	12,021	25,204
Current liabilities	(1,422)	(1,041)	(7,482)	(9,945)
Provisions for liabilities and charges	(360)	-	(25)	(385)
<b>Total net assets at 30 June 2021</b>	<b>9,687</b>	<b>2,413</b>	<b>4,514</b>	<b>16,614</b>
Total net assets at 30 June 2020	10,094	4,385	7,220	21,699

### CHARITY 2021

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	Funds
	£000	£000	£000	£000
<b>Fund balances at 30 June 2021 are represented by:</b>				
Tangible fixed assets	-	605	-	605
Intangible Assets	250	1,960	-	2,210
Current assets	11,210	145	12,021	23,376
Current liabilities	(1,413)	-	(7,482)	(8,895)
Provisions for liabilities and charges	(360)	-	(25)	(385)
<b>Total net assets at 30 June 2021</b>	<b>9,687</b>	<b>2,710</b>	<b>4,514</b>	<b>16,911</b>
Total net assets at 30 June 2020	10,164	4,357	7,220	21,741

## GROUP AND CHARITY 2020

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	Funds
	£000	£000	£000	£000
<b>Fund balances at 30 June 2019 are represented by:</b>				
Tangible fixed assets	-	859	-	859
Intangible assets	-	1,205	-	1,205
Current assets	12,030	3,608	19,210	34,848
Current liabilities	(1,696)	(1,287)	(11,974)	(14,957)
Provisions for liabilities and charges	(240)	-	(16)	(256)
<b>Total net assets at 30 June 2020</b>	<b>10,094</b>	<b>4,385</b>	<b>7,220</b>	<b>21,699</b>
Total net assets at 30 June 2019	8,535	2,274	7,466	18,275

## CHARITY 2020

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated	Funds	Funds
	£000	£000	£000	£000
<b>Fund balances at 30 June 2019 are represented by:</b>				
Tangible fixed assets	-	820	-	820
Intangible assets	250	1,833	-	2,083
Current assets	11,839	1,704	19,210	32,753
Current liabilities	(1,685)	-	(11,974)	(13,659)
Provisions for liabilities and charges	(240)	-	(16)	(256)
<b>Total net assets at 30 June 2020</b>	<b>10,164</b>	<b>4,357</b>	<b>7,220</b>	<b>21,741</b>
Total net assets at 30 June 2019	8,535	2,274	7,466	18,275

## **20. RELATED PARTIES**

### **Plan International Inc**

Plan International UK is a member of Plan International Inc. During the year Plan International UK transferred cash totalling £35,525,000 (2020: £23,952,000) directly to Plan International Inc and other Plan International entities to undertake international development programme activities in overseas countries. In addition, £13,740,000 (2020: £7,438,000) was transferred directly from our donors to Plan International entities.

In line with our approach of accruing transfers once all conditions that would limit recognition of the funding commitment have been met, there was an accrual of £5,970,000 (2020: £9,667,000) of transfers to Plan International Inc outstanding at year-end.

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

### **Plan Ltd**

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

### **Disasters Emergency Committee**

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

In the year Plan International UK made a membership donation of £50,929 (2020: £49,197) to the DEC. Plan International UK's income in the year included £1,056,000 (2020: £164,000) receivable from DEC appeals. Of this £nil was outstanding at year-end (2020: £164,000).

### **International Broadcasting Trust**

Rose Caldwell, CEO of Plan International UK, is the Chair of the International Broadcasting Trust. In the year, Plan International UK paid membership fees totalling £5,000 (2020: £5,000).

### **Education cannot wait (ECW)**

Rose Caldwell, CEO of Plan International UK, is a member of the High-Level Steering Group of ECW. Plan International UK's income in the year included £2,335,000 (2020: £95,000) receivable from ECW. Of this £nil was outstanding at year-end (2020: £nil).

### **Opinium Research Ltd**

James Endersby, a director of Development Works Ltd until 28 September 2020, is CEO of the company Opinium Research Ltd. In the year, Plan International UK paid for services provided by Opinium Research Ltd totalling £37,720 (2020: £37,554).

### **Plan International UK Trustees**

In the year donations were received from trustees totalling £4,913 (2020: £15,207).

### Foreign, Commonwealth and Development Office (FCDO)

Beverley Tew, trustee, is a non-executive director of the FCDO. Plan International UK's income in the year included £16,480,000 (2020: £11,947,000) receivable from the FCDO.

### Foster Parents Plan International UK Ltd

The below table shows the transactions that took place between Foster Parents Plan International UK Ltd and Plan International UK in the year ended June 2021. Plan International UK incurred £19,000 (2020: £14,000) of costs that were recharged to FPPI UK for staff time and other overheads.

Party	Nature of relationship	Transaction	Income for the year ended 30 June 2021 £000	Expenditure for the year ended 30 June 2021 £000	Debtor balance as at 30 June 2021 £000	Creditor balance as at 30 June 2021 £000
Foster Parents Plan International UK Ltd	Wholly-owned subsidiary	The subsidiary's taxable profits were donated under a deed of covenant to Plan International UK	1,353	-	61	-

### Development Works Ltd

The below table shows the transactions that took place between Development Works Ltd and Plan International UK in the year ended June 2021. Plan International UK incurred £nil (2020: £nil) of costs that were recharged to Development Works Ltd for staff time.

Party	Nature of relationship	Transaction	Income for the year ended 30 June 2021 £000	Expenditure for the year ended 30 June 2021 £000	Debtor balance as at 30 June 2021 £000	Creditor balance as at 30 June 2021 £000
Development Works Ltd	Wholly-owned subsidiary	The subsidiary's taxable profits were donated to Plan International UK	-	-	-	-

## Social Development Direct Limited

The below table shows the transactions that took place between Social Development Direct Limited and Plan International UK in the in the year ended 30 June 2021

<b>Party</b>	<b>Nature of relationship</b>	<b>Transaction</b>	<b>Income for the period ended 30 June 2021</b>	<b>Expenditure for the period ended 30 June 2021</b>	<b>Debtor balance as at 30 June 2021</b>	<b>Creditor balance as at 30 June 2021</b>
			<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Social Development Direct Limited	Wholly-owned subsidiary	The subsidiary's taxable profits were donated to Plan International UK	368	-	-	-

# THANK YOU

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

Plan International UK would particularly like to thank the following for their support over the period 01 July 2020 – 30 June 2021.

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Maisie Allen, Lauren Barclay, Eva Carroll, Ellen Cormack, Ali Gibson, Jess Leigh, Isabelle Matthews, Helen McDonnell, Atlanta Montague, Josie Powell, Libby Russell, Augusta Sennessie, Ambrin Shafiq, Indya Wardle, Imogen White, Trin Wilson, Min Wu

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Comic Relief, Disasters Emergency Committee (DEC), Education Cannot Wait (ECW), European Commission (EC), European Commission Humanitarian Aid and Civil Protection Office (ECHO), Foreign, Commonwealth and Development Office (FCDO), Start Network, United Nations (UN) and World Bank (WB)

**We would also like to say thank you to all our volunteers for their hard work and commitment, which we couldn't do without.**



**Plan International UK, Finsgate,  
5–7 Cranwood Street, London EC1V 9LH  
Tel: 0300 777 9777 (UK)  
+ 44 (0) 20 7608 1311 (Non-UK)**

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**Editors:** Caroline Stomberg

**Design and artwork:** Philippa Thomas (philippa-thomas.com)

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Front cover image: Bobok, 27, is pregnant and part of the targeted supplementary feeding programme



**For children and  
equality for girls**