

Plan International UK Trustees' Annual Report 2016



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THANK YOU

Cover photo: Plan International/Katrijn Van Giel

A hug at half time at our girls' football project in Brazil



Plan International UK in figures

93,117

children in
50 countries
sponsored by
86,669 sponsors
(at 30 June 2016)

13.2 million

beneficiaries
directly targeted
by our grant-funded
programmes
in 2016

£70.2 million

raised in 2016

Over 1 million

people watched
our Learn Without
Fear campaign
videos

Over 589,000

people reached by
our disasters and
emergency work in 15
countries

81%

of our income
goes to our
work to improve
children's lives

Over 200,000

people engaged with
us on social media
platforms – over 16,000
per month

◀ Houndedji used to live in a traditional voodoo convent in Benin, but now, thanks to Plan International, she's back at school

About Plan International UK

Plan International UK is an independent development and humanitarian children's charity, with no religious, political or government affiliation. We strive to advance children's rights and equality for girls all over the world.

At Plan International UK we recognise the power and potential of every single child. But this is often suppressed by poverty, violence, exclusion and discrimination. And it's girls who are most affected. Our Because I am a Girl campaign is a global movement that's taking action to see a world that values girls, promotes their rights and ends injustice.

So every child can realise their full potential, we support children from birth until adulthood, and we enable them to deal with disasters, conflict and adversity.

We encourage and help children to realise their rights and take an active role in finding solutions to their problems.

For 79 years now Plan International has been building powerful partnerships for children, and we are active in 51 countries. We drive changes in practice and policy locally, nationally and globally, using our reach, experience and knowledge, and making the voices of our partners and millions of supporters heard.

▼ Cambodia

▼ Uganda

▼ El Salvador



Plan International/Richard Wainwright



Plan International



Plan International

A message from our Youth Advisory Panel

We're a group of young people aged 14-21 from across the UK who make up Plan International UK's Youth Advisory Panel (YAP).

We act as advisors and ambassadors, engaging young people and raising awareness, and making sure that youth voices are heard, valued and can influence change. We hold Plan International UK to account by sitting on the Board of Trustees as Youth Observers and reviewing how well staff engage with and represent young people.

This year, we've been campaigning on girls' rights in the UK, where 60% of girls aged 13-21 reported sexual harassment at school or college. This statistic doesn't shock us, because this reflects our day-to-day lives as young people. Many girls don't tell anyone about sexual violence or harassment, because of stigma, because it's normalised or because they feel pressurised.

But if we're taught that harassment and sexual violence is wrong early on, then we can prevent it. Schools and parents should talk more openly about sexual harassment, and young people should have a say in how it's tackled.

YAP has been promoting girls' rights through TV interviews, speaking with government ministers and business leaders, and giving talks at schools. In December, we hosted the

first Youth Action Festival. "It was an inspiring and productive day!" says YAP member Daniel, 16. "The event fed into Plan International UK's Learn Without Fear campaign and was full of speeches, interviews and workshops in which young people discussed taking action on girls' rights and gender equality."

We are: Kinza, Pooja, Keya, Simone, Jess, Daniel, Evie, Michael, Mukhtar, Rosa, Aless, Isabella, Jessie, Rachel, Georgie, Rebecca, Arifa, Gloria, Ambrin, Jessica, Eva, Lucy and Shan.

"I joined YAP because I'm passionate about girls' rights: we make up half the world's population and want universal girls' rights!"

Rosa, 17





A message from our Chair

◀ Visiting a Plan International project in Sri Lanka

I was delighted to be appointed Chair of Plan International UK in March 2016. I'd like to start by paying tribute to my predecessor Dame Janet Paraskeva's fantastic work.

Being Chair means I can contribute to a cause that I'm passionate about – supporting the most vulnerable children. My career has been in health and social care and in child protection, so I have seen the positive influences we can have on the lives of not only our children, but others that need our support, at home or abroad. My connection to Plan International UK goes back over 27 years, as I've sponsored several children in Sudan and Zimbabwe. I've seen for myself the difference Plan International UK makes. Its work with adolescent girls, in particular, has been inspirational.

For me, the best thing about being Chair of this organisation is showcasing its phenomenal work, such as a project I visited recently in Sri Lanka. Here, technology helps vulnerable women working in plantations get vital information and services so they can support themselves and their families.

Empowering women is just one way we're challenging the persistent gap between the opportunities on offer for girls and women, compared to those for boys and men. Investing in girls is central to achieving long-term change for whole communities. Our Because I am a Girl campaign fights against child marriage,

Female Genital Mutilation (FGM), and violence against girls.

Hearing first-hand about Plan International UK's work is so important in understanding our impact. So, we're again putting the stories of girls and boys, young men and women first in this year's report, showing what we've achieved from their point of view. Listening to voices like theirs helps make us more accountable, and our new outcome monitoring system enables beneficiaries to feed back on how our projects are working, and how we can improve.

The partnership between Plan International UK and our supporters – from institutions or government agencies, to corporate partners or the thousands of supporters who sponsor a child, or run a marathon for us – makes everything we do possible. We're all vital to a team which is building a better future for girls and boys around the world. It's a team and a cause I'm extremely proud to have joined.

Thank you so much to all our partners and supporters: I very much look forward to working with you.

Lady Amanda Ellingworth
Plan International UK Chair



A message from our Chief Executive

◀ At the UN Commission on the Status of Women in New York

It's been another exciting year for Plan International UK as we've again been able to help millions of people around the world. It's also brought some changes, as we welcomed Lady Amanda Ellingworth as Chair, and said farewell to Dame Janet Paraskeva.

Janet led the way globally in Plan International on meaningful youth engagement, supporting YAP and our Young Trustees, and challenging others to take young people's participation seriously.

We've also reflected this year on the importance of partnerships, and how to make them more productive, more dynamic and more diverse. Throughout this report, we'll demonstrate how partnerships – with institutional and corporate partners, high-profile influencers, volunteers, supporters, local partners and, most importantly, girls and boys themselves – make our work possible.

This year, we were delighted when Plan International became Chelsea Football Club's new Global Charity Partner. Our partnerships with institutions also transformed more lives, from our South Asia water and sanitation programme, supported by the Department for International Development (DFID), to our work in Nepal, funded by the Disasters Emergency Committee (DEC).

In March, I visited camps for Syrian refugees in Jordan. The country has a history of generously

providing for refugees, but faces huge challenges in providing enough water, and enough schools. It won't be easy, but it's because it's difficult that we must engage with this crisis, which is creating responsibilities we cannot ignore.

Across the sector, it's been a difficult year for fundraising. We've risen to the challenge, demonstrating commitment and accountability. We publish figures on Plan International UK projects through the International Aid Transparency Initiative, and in 2015, came second in an NGO transparency review.

In March, I attended the UN Commission on the Status of Women (CSW) in New York. Being surrounded by passionate people committed to change was extraordinarily energising, giving me renewed hope that young people will make change happen – for themselves, their communities, and the world.

As always, none of this would be possible without you. Thank you for giving millions of girls and boys a happier, healthier life.

Tanya Barron
Plan International UK Chief Executive

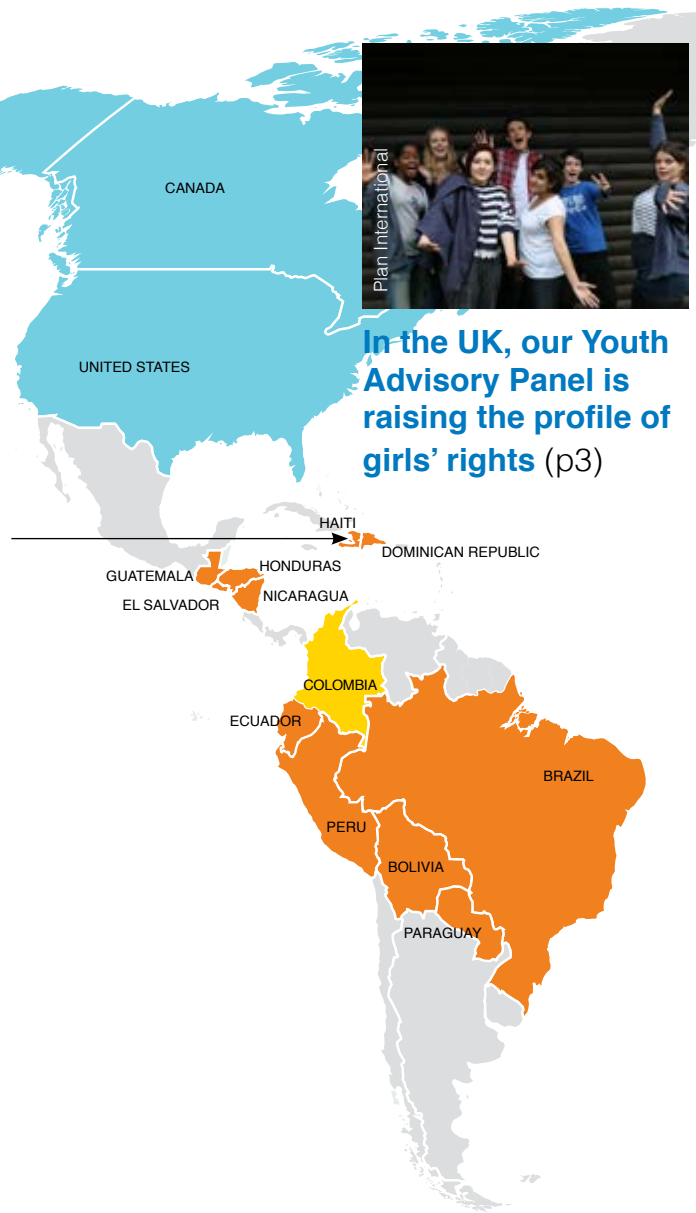
Making a difference around the world



In the Dominican Republic, Merybell (left) is speaking out for young people's participation in development (p20)



In the UK, our Youth Advisory Panel is raising the profile of girls' rights (p3)



- PLAN INTERNATIONAL UK
- OTHER DONOR COUNTRIES
- DONOR AND PROGRAMME COUNTRY
- PROGRAMME COUNTRY



In Ethiopia, Kedija and her family can look forward to a better harvest next year (p11)



In Ghana, a scholarship means that Ama has been able to go back to school (p24)



In Pakistan, Alishba (centre) has set up a Girl Advocates group so girls from slum communities can make their voices heard (p20)



In Zimbabwe, former sponsored child Robson is encouraging his students to aim high (p21)

Community development

Partnerships are essential to developing the projects through which we can change more lives. From working with those who benefit from our work, as well as with hundreds of local partners, ranging from small community groups, to schools, health centres and local government, partnerships are key to all these projects' success. We also need support from the UK and Europe, so we work in collaboration with institutional donors, corporate partners and individual donors because, together, we can help many more vulnerable children.

Water, sanitation and hygiene



Plan International/
Richard Wainwright

'Change begins at home'

Farzna, 32, lives in a small village in Pakistan. One day, she attended a South Asia Wash Results Programme (SAWRP) workshop. Hearing about the childhood diseases caused by open defecation, she urged her husband to build a latrine. He wasn't convinced, so Farzna took her children to her parents' house, adamant that she wouldn't return until a latrine was built. After two weeks, her husband built a low-cost latrine, supported by SAWRP.

Water, sanitation and hygiene (WASH) is one of our top priorities, as clean drinking water, safe sanitation and good hygiene are so fundamental. A lack of WASH facilities means that every year, 27,000 under fives die in Bangladesh and Pakistan from diseases caused by poor water and sanitation. Many women and girls spend hours collecting water, and girls often miss school while menstruating as their schools don't have toilets.

Our £25 million South Asia WASH Results Programme is Plan International UK's single biggest programme. This is a partnership with WaterAid, Unilever and Water and Sanitation for the Urban Poor, funded by DFID. So far, the project has exceeded its targets, providing water to more than 279,000 people, and supporting over 1.9 million people to construct household toilets. We're also helping communities to stop open defecation. Our campaign promoting handwashing with soap has reached more than 7.1 million people.

Education



Plan International/
Tommy Trenchard

‘My story has changed’

Fifteen-year-old Nyomgbeh is from a district where tradition and ethnicity strongly forbids girls’ education. “My father said I should not go to school,” she remembers. When her mother went against her father to send her to school, her father threw them both out.

Nyomgbeh’s mother is a market trader and struggled to pay school costs; eventually, she started making marriage arrangements for her daughter. Nyomgbeh had dropped out of school, but our Girls’ Education Challenge project supported her to return, by paying her fees and providing her uniform.

“I used to go to town every day to sell fruit. My schooling was over so I wanted to help my mother to provide for my younger siblings. Now, when I complete school, I want to be a nurse: I like caring for people.”

In Sierra Leone, where fewer than one in seven girls reaches secondary school, our Girls’ Education Challenge is providing bursaries to help marginalised girls and children with disabilities to stay in school. This partnership with CBRE (see p26) also tackles the barriers to girls’ education by raising awareness of the negative impact of child marriage and early pregnancy, and emphasising the value of education for every child, not just for boys. Over 40% of primary school teachers in Sierra Leone are untrained and unqualified, and so we’re also increasing the number of trained female teachers.

During the Ebola crisis, we helped over 21,000 girls study at home. The crisis is largely over but the obstacles stopping girls getting an education remain. Ebola orphaned more than 12,000 children in Sierra Leone, and many orphaned girls are expected to stay at home to care for younger siblings, or work to support their family. When schools reopened, fewer girls than boys returned, so we’re helping more girls get back into school. We’re also training girls as learning assistants so they can earn a living while getting the qualifications they need for teacher training. So far, 512 girls have been trained: see p26 to read more.

Sexual and reproductive health and rights



Plan International/
Erik Thøllaug

‘My daughter won’t be forced to marry’

At 15, Latifa was made to marry a stranger. “I loved school and worked hard. Then my father said I was to marry a 35-year-old man. I said no, but my father was angry, saying the man had paid for me. My husband beat me and forced me to have sex.” Latifa had a baby girl, but her husband abandoned her. She lived on the streets with her baby, begging.

Now, supported by Plan International UK, Latifa is earning a living. “I’ve joined a Plan International savings group and I’m making money. I’ll make sure my daughter goes to school – and she won’t be married against her will.”

In Tanzania, a project funded by the European Commission and by our Girls Fund is protecting girls against FGM and child marriage. We’ve trained 60 young people as peer educators, promoting sexual and reproductive health and rights (SRHR), and held meetings with over 90 religious and community leaders to raise awareness of the dangers of FGM and child marriage. Through 30 girls’ clubs, we’re providing life-skills training and helping girls understand how earning a livelihood can bring independence. The clubs also help girls report abuse. We train local police to monitor and respond to cases of child marriage and FGM, and at boys’ football tournaments, project staff discuss the harm these practices cause.

This year, Plan International UK’s research on the impact of Comprehensive Sexuality Education (CSE) produced conclusive evidence that CSE can improve SRHR, address gender inequality, and improve educational outcomes.

We continued to lead the European NGO network Action for Global Health (AfGH). We also consolidated a civil society movement in support of universal health coverage (UHC), highlighting civil society’s role in monitoring and accountability for UHC, and calling for equity and a human rights approach to UHC.

Helping before and after disaster strikes

Once again this year, the effects of disasters in Nepal, East Africa and South East Asia showed the importance of working with our partners and donors to help vulnerable communities build resilience before a disaster hits.

Since July 2015, Plan International UK has responded to 24 disasters across Latin America, Africa, Asia and the Middle East, reaching more than 589,000 people in 15 countries. As always, partnership is key, and this year we worked with other Plan International offices, with local partners, and with the European Commission, the Department for International Development (DFID), UN agencies and the Disasters Emergency Committee (DEC). With the Start Network, we responded to smaller-scale emergencies that often didn't reach the headlines, including in Ethiopia, Colombia, Benin, Mali, Indonesia and Sudan.



▲ Watching clowns perform: one of many fun and educational activities we provided to help children affected by flooding in Paraguay



Looking forward to a better harvest

Kedija, 38, lives with her husband and eight-year-old daughter in central Ethiopia. Her husband has been bedridden for three years. Until now, the family's hectare of land produced enough to meet their needs. But this year, Kedija explains, because of El Niño: "The rains were uneven and stopped earlier than normal, causing crop failure. I planted maize but it died at knee height. I lost most of my harvest, and we had no seed for the planting season. It's become harder to provide for my family." Supported by DFID's Start Fund, we're providing drought-resistant seeds to over 7,200 families, including Kedija's. Now, they're ready for the next planting season.



▲ Collecting water from tanks provided by Plan International in Ethiopia

El Niño: providing support through extreme climatic events

This year's El Niño has been the strongest on record, bringing droughts, floods and intense storms, and causing water shortages for millions across the globe, which led to food insecurity and devastated livelihoods. Plan International UK has provided food security, nutrition and WASH projects in Ethiopia, Indonesia and Central America, supported by the Start Fund.

Also in Ethiopia, in partnership with the European Commission Humanitarian Aid and Civil Protection Office (ECHO), we're responding to the effects of El Niño on vulnerable communities by providing nutrition, healthcare, livelihood and WASH projects, which will benefit more than 80,000 people.



▲ In Dolakha district, we helped protect girls and boys by setting up temporary learning centres and child trafficking checkpoints

Helping recovery and reconstruction in Nepal

With funding from DFID, Plan International UK provided better quality shelter and safe sanitation for over 3,000 households affected by the April 2015 earthquake. Nearly 8,000 households received winterisation kits, which can include foam sheets for bedding and flooring, blankets, solar lamps and wood stoves.

Through DEC funds, Plan International UK provided: food assistance to 52,000 people, cash for work and unconditional cash transfers for over 1,800 households, medicines and furniture for 29 health facilities, maternal and child health training for over 700 health professionals, and winterisation kits.

Our anti-trafficking project is providing child protection and education services, as well as livelihood support to families of children intercepted by anti-trafficking checkpoints.



▲ Student first aid officers at a secondary school in Cambodia

Safe schools: providing a safe and secure learning environment

Plan International UK completed its Safe School project in South East Asia (Laos, Cambodia and Myanmar) which strengthened regional cooperation across the Association of South East Asian Nations (ASEAN) to ensure that children are more resilient to disasters and can learn in a safe, secure environment.

Through another project increasing advocacy and learning on school safety, the Safe School approach is being put into practice more widely across South East Asia. We have also implemented the approach in the Dominican Republic, Bolivia, Paraguay and Central America, to make sure that children's right to education is guaranteed even in emergencies. Our Safe School work is in partnership with ECHO and the World Bank's Global Fund for Disaster Risk Reduction.



▲ A chance for children to dance and play during a Plan International activity in a refugee camp in Tanzania

Keeping refugee children safe in Burundi, Ethiopia and Cameroon

A year into the crisis in Burundi, over 260,000 refugees have fled to neighbouring countries. Funded by ECHO, we've strengthened community protection networks in refugee camps, and provided refugee children with psychosocial support and items such as clothes and shoes. So far, more than 17,800 children and 2,800 adults have benefitted. We've also set up four child-friendly spaces.

In Ethiopia, we're supporting South Sudanese refugees by providing psychosocial support and child-friendly spaces, and raising awareness of gender-based violence.

Cameroon is currently hosting refugees fleeing Nigeria and the Central African Republic. Through the Start Fund, we've supported 23,000 people with sanitation and hygiene promotion, livelihood support, and treatment of acute malnutrition.



▲ Children practise getting vital information from the radio as part of a disaster preparation exercise in Myanmar

Building evidence-based programming

In Myanmar, Plan International UK participated in the annual review of BRACED (Building Resilience and Adaptation to Climate Extremes and Disasters). Led by Plan International UK and funded by a £5 million DFID grant, this partnership with World Vision, ActionAid, UN Habitat, Myanmar Environment Institute and BBC Media Action, supports communities to build their resilience to climate shocks and stresses, from floods to drought.

Supported by UNICEF and the University of Columbia, Plan International UK is carrying out research to provide guidance to the international humanitarian community on strengthening child protection systems. We've also supported research on how humanitarian actors could improve the way they target the needs of adolescents in emergencies. And we conducted a 'Value for Money' study of our Nepal earthquake response to make sure we maximise the impact of every pound spent.



'Everything was destroyed'

Irshad is an agricultural labourer who lives in Punjab Province, central Pakistan, with her two children. She's one of around 900,000 people affected by the devastating floods which hit Pakistan in August 2015. For her, shelter was a priority. "The flood affected me and my children and damaged our house.

During the flooding, we had to live in a relief camp, and when the water receded, we were very worried about how we could reconstruct our house." Irshad received a temporary shelter kit, provided by Plan International UK, and funded by DFID's Start Fund. "My children and I are living in the shelter, and gradually gathering the resources we need to reconstruct our house," says Irshad. "This shelter has saved our lives."

Because I am a Girl

In many countries, being a girl can be an experience to endure rather than enjoy. Girls are often less valued than boys, and less likely to fulfil their potential. Many are subjected to violence, or harmful practices such as child marriage and FGM. Our Because I am a Girl campaign helps girls get an education; decide if, who and when they marry; and say no to FGM. Girls themselves are the most important partners in the fight for girls' rights, and around the world they're demanding these rights.

Learn Without Fear



'Girls should be protected'

Sadiki, 21, lives in Kenya. "Before, life was good. I enjoyed studying and wanted to become a nurse. When I was 15, my teacher wanted me to have sex with him. I said no, but he got angry. He said he'd take care of me, but went away when I got pregnant. I had to leave school. My teacher's life continues – mine is ruined. The whole school knew, but no one helped me." We're supporting Sadiki and providing counselling. "Now I'm doing a course and want to go back to school. I hope that one day I'll live that life I always wanted."

Our Learn Without Fear campaign is fighting to end violence against girls in and around school because around the world 150 million girls have experienced sexual violence, often at school. In Kenya, we're helping children to report abuse through anonymous school 'Speak Out' boxes. Our local staff also help girls report sexual abuse to the police. Getting boys and men involved too is vital and we do exactly that through programmes like Champions of Change (see p25). In the UK, we're calling for statutory sex and relationships education: see p3 and p19 for more on our UK girls' rights campaign.

"Girls know that saying no to teachers affects their grades, so many leave school instead. Through 'Speak out' boxes, teachers who tried to have relationships with pupils have been expelled, and girls have stayed in school." Berryl, 19, Kenya

The right to say no

Every year, 15 million girls across the world marry before age 18, missing out on their childhood and their education. So we're thrilled that after three years of campaigning against child marriage in Guatemala by Plan International and partners, the minimum age for marriage has been raised to 18. This was a major success for our Because I am a Girl campaign. And in Bangladesh, where two out of three girls are married by 18, we're helping young activists raise awareness about the dangers of child marriage, and supporting girls at risk.

We can end FGM by 2030

Around the world, over 200 million girls and women have undergone FGM, which can lead to infertility, complications in childbirth, and even death. We're working with young people, community leaders and FGM practitioners to break the silence around FGM – together, we can end it for good.

“Girls around the world face many of the same challenges as they do in my country, Malawi. But everywhere, they're challenging these difficulties. We just need to be confident and persevere.” Nester, 19, Malawi



'I dare to speak out against FGM'

In a Plan International-supported school in Ethiopia, the Uncut Girls' Club is spreading the word about the dangers of FGM.

“In the past, my friends and I chatted about when our FGM would take place,” says Lenteta, 16. “Now, we talk about how to end FGM.” And according to 15-year-old Birtukan (pictured): “FGM used to feel intimidating, but this club has given me the courage to say no. Girls have more self-confidence and we speak in class just as eagerly as the boys. Appreciation for girls will grow, the more active and better informed girls become. In the past, parents only sent boys to school, but this is changing because of Plan International's work. When I grow up, I want to have a daughter. And she will not be cut.”

Campaigning for change

This year, our events, campaigns and advocacy work raised awareness of the violence faced by millions of girls worldwide, and encouraged politicians and decision makers to prioritise girls' rights. Events help spread the word and bring supporters on board through the voices of people they respect and trust. We couldn't do our work without our partners, who range from celebrities, to activists and politicians, and most importantly, girls themselves, who are taking the lead in calling for change.

Raising awareness

Plan Talks feature extraordinary women talking about their lives, and in October, Baroness Valerie Amos, former UN Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator, discussed the Syrian refugee crisis.



▲ Baroness Amos is interviewed by Emma Barnett, Telegraph Women's Editor, at Plan Talk

In October, to mark the UN International Day of the Girl, we organised a candle lighting ceremony led by Bianca Jagger at a screening of India's Daughter, the powerful film about the gang rape and murder of Jyoti Singh in 2012.

The same month, we were a charity partner for London's Women in the World (WITW) Summit, which brought together some of the world's most inspiring women – including Meryl Streep, Nicola Sturgeon, and Queen Rania of Jordan.

In December, our Youth Advisory Panel (YAP) hosted an exciting Youth Action Festival bringing young people from across the UK together to discuss how to end violence against girls in school. Rebecca, 16, a YAP member, said: "We all learned valuable lessons about our power to make changes in the UK and globally. I hope we've helped to inspire the next generation of campaigners and activists."



▲ YAP members Georgie and Lucy interview Radio 1 DJ Clara Amfo

In June, we held our second Gala Dinner supporting our Because I am a Girl campaign. Guests including singer Eliza Doolittle, TV presenter Julia Bradbury, journalist and television news presenter Martine Croxall and Chelsea Ladies' player Eniola Aluko raised almost £70,000. Katherine Ryan, who hosted the dinner, said: "As a TV comedian, I use my voice to earn a living, so it's hard to imagine a life where I wouldn't even have a say over my own future, simply because I was born a girl."



▲ Katherine Ryan hosts our Gala Dinner

Events are a valuable opportunity to thank supporters and show them what their involvement has achieved. They also provide a fantastic forum to discuss how, together, we can change even more lives. This year we were delighted to hold several supporter events bringing our global work to life. These included a Girls' Rights campaign lunch, an evening at the House of Lords hosted by Lord Paul Boateng, and a reception at Asia House focusing on our response to the earthquake in Nepal.

Campaigns and advocacy



'I want all girls to know that they have choices'

At the 60th session of the UN Commission on the Status of Women (CSW60), Yamikani, 21, from Malawi, spoke alongside former UK Secretary of State Justine Greening at a Plan International UK and DFID event. "I talked about my experience of growing up in poverty and overcoming challenges to get a nursing and midwifery degree. I wanted to tell everyone about the gender inequality girls in my community face, and how girls are trained to become a wife and nothing else. I also spoke about the importance of education, as well as having role models. Hearing Justine Greening call me a role model was inspiring."

This year has been as busy and impactful as ever. Following advocacy work by Plan International UK and other partners and organisations around the world, the new Sustainable Development Goals (SDGs) included targets on ending FGM and child marriage: another demonstration of the power of campaigning and partnerships.

We worked with UK FGM networks to raise awareness of FGM, and in November, took part in a roundtable on ending FGM in the UK, hosted by Sarah Champion MP, then Shadow Minister for Preventing Abuse.

Our survey on harassment in school, which was published in February 2016, revealed that more than a fifth of British women aged 18 and over say they experienced unwanted sexual contact in or around school as girls, but the majority did not report it. These alarming findings exposed the hidden scale of sexual violence and abuse experienced by girls of school age in Britain. The survey contributed to the Women and Equalities Select Committee launching an inquiry on sexual harassment and violence in schools.

Our report in partnership with Social Development Direct, 'We want to learn about good love', was also launched in February. It argues that Comprehensive Sexuality Education (CSE) is key to a holistic approach to ending violence against women and girls.

In March, Plan International UK supported four Girl Advocates from Kenya and Malawi

to attend the CSW60 in New York. At events co-hosted by Plan International UK alongside others including the UK Government, they shared their experiences. They also met their country ambassadors to the UN and Baroness Verma, former Parliamentary Under Secretary of State at DFID. The girls are part of our DFID-funded youth advocacy programme, and at CSW60, used the skills they've learned on a global stage.

Hands Up for Humanity was born out of our partnership with other charities and led to Justine Greening, then Secretary of State for International Development, attending the World Humanitarian Summit in May. Next, our supporters successfully urged the UK government to commit £30 million to Education Cannot Wait, a fund for education in emergencies.

Youth For Change (YFC)

This global partnership of young activists campaigning on FGM and child marriage is hosted by Plan International UK, and funded by DFID. Teams in Bangladesh, Ethiopia, Tanzania and the UK have developed grassroots work as well as strategies to influence policy and legislative change. For example, in Bangladesh, YFC set up the first coalition bringing together youth activism organisations and in Tanzania, 1,500 young people and 135 local government officials have been reached through outreach activities. YFC also attended global events including CSW60,

the Youth Summit of the Commonwealth Heads of Governments Meeting, and the African Union's Girls Summit. At the Girls Summit, YFC successfully influenced the content of the Youth Outcome statement.

Youth Governance Task Team

Our Youth Governance Task Team, set up with Restless Development, ActionAid and the British Youth Council, has enabled young people around the world to engage with the development of the SDGs. Team members share ideas, lobby their own governments, and represent global youth at high level events. Again this year, the team successfully influenced international decision making, with a representative of the UN Special Envoy on Youth saying: "The Task Team elevated the issue of youth in the SDG discussions to the highest political levels." Highlights include team members Merybell and Derick attending the SDG Summit at the UN General Assembly in September, and team members running advocacy projects in their own countries. For example, in Kenya, a project run by Peter and Derick trained 50 young people in advocacy, and produced a film which went viral across Africa and was shown at the SDG Summit. In Pakistan, Alishba set up a Girl Advocates group for girls from slum communities, which has hosted a radio programme on girls' rights, and a press conference, attended by Pakistan's Minister for Human Rights.



'It's up to us, #Generation2030, to change the world we live in'

Merybell is a Youth Governance Task Team member from the Dominican Republic

"Five years ago, I would have never thought that I'd be involved as a young development advocate in the post-2015 process, that aims to help define the future global development framework that will succeed the Millennium Development Goals, or speak at the UN! But in September 2015, I was one of 193 youth delegates standing alongside Malala Yousafzai as she spoke at the UN SDG Summit's opening ceremony. Together, we represented 1.8 billion young people's dreams for the future. At the event 'Generation2030 – Torchbearers of the SDGs', a clear message was sent about the importance of including young people's views and their crucial role in the implementation and accountability of the SDGs. Half the world is under 30, and trying to deliver the Goals without consulting and partnering with us can only lead to failure."

How sponsorship changes lives

"I've never met you but I consider you a friend." Sponsored child, 10, Cambodia

These words sum up why sponsorship is at the heart of our work. The personal connection between sponsor and child builds a worldwide community united by the desire to build a better future for girls and boys in some of the world's poorest countries.

Sponsorship gives people on different sides of the world the chance to develop a lasting relationship. "When I see an aeroplane flying over me, I think they're going to London. I start thinking of you," said one sponsored child from Rwanda. Sponsorship can inspire children to achieve their dreams – a parent of a sponsored child in South Sudan told her sponsor: "Your support and the words in your letters encourage Jay to attend school with much interest." And for sponsors, regular reports and updates help to bring global development issues alive.

Together, our 86,669 sponsors are improving the lives of whole communities by providing long-term, flexible funding so they can plan for their future. As at 30 June 2016, 93,117 children were sponsored through Plan International UK. Last year, £18.6 million came from sponsorship, which combined with Gift Aid of £4.1 million from all individual givers, totalled £22.7 million, or 32% of our income. Sponsors sent over 26,000 birthday cards to sponsored children, raising a fantastic £256,000.

This year, we were delighted to welcome over 5,500 new sponsors to the family. Our supporter relations team work hard to nurture the relationship between child and sponsor, this year responding to over 25,000 phone calls, emails and letters.



'Sponsorship really changed my life'

Robson, from Zimbabwe, is proof of the power of sponsorship. He was a Plan International sponsored child; now, he's a teacher. "My father passed away when I was young and life was hard. Now, I'm still enjoying the benefits of sponsorship as it enabled me to become a teacher. I encourage my students to aim high, so they can go as far as I have done."

Making a difference together

Every year, the generosity and commitment of our supporters help us deliver lasting benefits to thousands of children.

Our supporters' response to our Seasonal Appeal, focusing on children orphaned by Ebola, raised over £155,000. Sponsors also sent more than 19,400 seasonal cards to their sponsored children. And an appeal to supporters, which focused on a project tackling violence against children in Cambodia, raised over £64,000.

Each year, many of our inspiring fundraisers take on a challenge, achieve a goal and raise vital funds to help girls and boys around the world reach their goals, too. This year, 18 Team Plan runners completed the gruelling London Marathon, raising over £32,000.

We do our utmost to ensure we continually review our fundraising practices, feedback to sponsors and supporters on the impact of their donations, and value their feedback and questions about the support they so generously give.

"I've had a brilliant experience! It's been hard work but very rewarding knowing what a great cause Plan International UK is, and we've introduced lots of people to the charity." Tamsin, marathon runner and sponsor



'We're four girls, rowing for girls'

The Row Like a Girl team – Bella Collins, Olivia Bolesworth, Gee Purdy and Lauren Morton – took on one of the world's toughest challenges, rowing 3,000 miles across the Atlantic for the Talisker Whisky Atlantic Challenge, to support our Because I am a Girl campaign. After 40 days, alternating between two hours of sleep and two hours rowing, and battling 40ft waves, they broke two world records, becoming the youngest and fastest all-woman crew to row the Atlantic unaided, finishing an impressive second of 26 boats. Skipper Lauren said: "The whole ethos behind 'Row Like A Girl' is to smash the perceptions of 'like a girl', and make it mean amazing things." The team raised £25,000 for Because I am a Girl: "It's so important that girls have access to education, to school and to a place where they feel safe," said Gee.



'I wasn't afraid'

Noora, 12, remembers when her sister underwent FGM. "She became really sick." When it was Noora's turn, she says: "I refused. I was able to prevent FGM happening to me because I could talk to my mother about it. If girls don't go to groups like the one I attend, I'm not sure they would be confident enough to refuse FGM. It's something I learned only through Plan International."

Girls Fund

Thanks to over 15,700 generous Girls Fund donors, we raised over £1 million this year for projects that support girls' rights, ensuring they're kept safe from harmful traditional practices such as FGM; can marry who and when they want, and stay in school. We also welcomed 4,415 new Girls Fund donors.

As well as the project in Tanzania featured on p10, this year, we also supported a girls' rights campaign in Uganda and provided skills training to help girls in El Salvador and Pakistan get a job.

In Egypt, trained volunteers make home visits to families whose parents or grandparents support FGM and lobby against the practice and we run educational groups for girls, explaining the harm caused by FGM and child marriage. We also support mobile health and legal clinics providing advice on FGM, child marriage and SRHR.

Legacies

Generous donors left us £568,000 in legacy bequests this year, meaning we can transform more lives. We also asked 20,000 supporters to consider leaving us a gift in their will, helping to ensure funding for our work in the future.

One example is Gail Taylor, who for nearly 20 years sponsored two girls through Plan International UK. When she very sadly passed away, she left us a gift of £10,000. Her sister Alison, and nieces, Carolyn and Nicola, decided that the money should go towards our Girls Fund, as this most reflected Gail's passions and interests.

Developing strong partnerships

Businesses, trusts, private donors and charitable organisations all play a huge part in helping us raise much-needed funds. But it's not just about raising money: through these strategic partnerships, we can deliver our shared mission to change even more lives around the world.

Corporate partners



'I feel very proud that Chelsea FC is supporting Plan International's amazing work'

In November former Chelsea goalkeeper and Club Ambassador Carlo Cudicini visited a Plan International project in Ghana. "It was fantastic to meet some of the young people who benefit from Plan International's work in Ghana and to see how football is transforming lives," Carlo said. "Projects like this really show the power of our sport. As well as learning new skills, girls are building their confidence and realising, as one of them told us, that: 'Whatever boys can do, girls can do too!'"



'I am very grateful for this scholarship'

Ama, 19, dropped out of school as her mother couldn't afford her school fees. Ama's father died when she was six. Ama was delighted to receive a scholarship through our partnership with Prudential. Now, she can complete secondary school. "I'm very happy because a big burden has been lifted from me and my family," she said. Ama's sister added: "I know she will study very hard!"

After six years, Banking on Change, the partnership between Plan International UK, Barclays and CARE UK, has ended, having extended financial services to over 758,000 people, two-thirds of them women, who together saved an astonishing US\$34 million. From 2013-2015, the partnership focused on young people, helping to set up almost 12,000 youth savings groups, reaching over 120,000 young people and helping youth group members set up almost 60,000 small businesses.

“Banking on Change has empowered us, especially we the ladies, to do business. I can now afford basic health services. I see the difference between my family’s good health and that of my neighbours who aren’t in the savings group.”

Female youth savings group member, Ghana

The partnership between Plan International UK, Credit Suisse, and Aflatoun has reached more than 44,000 girls in Brazil, China, India and Rwanda with financial and life skills education. In April, the project won a Corporate Social Responsibility award from the British and American Chambers of Commerce in China. Eva Halper, of Credit Suisse’s Global Education Initiative, said “Plan International UK is an experienced partner for corporates, offering an effective means to help business contribute to the global agenda.”

Plan International is the new Global Charity Partner of Chelsea Football Club. Together, we’ll reach thousands of children through the power of football. Already, Chelsea FC helped raise £53,000 on one match day for our refugee appeal, and a tournament at Stamford Bridge raised another £50,000. Kicking off in Colombia, our Champions of Change programme with Chelsea FC will use football to teach children about equality and respect, and combat gender stereotypes. With Chelsea FC’s global appeal and Plan International’s experience, it’s a winning partnership.

In five countries across Asia and Africa, we’re working with our partner Prudential to help more girls and boys go to school. This year, 200 students in Ghana received scholarships so they could complete their education, and five schools in rural Vietnam were renovated, giving over 300 children a more inspiring place to learn.

In southern India, we’re partnering with sports media firm Perform Group, using sport to tackle gender inequality, poor literacy and a rigid caste system. Sport also acts as a ‘hook’ to get school dropouts to return to school; so far, more than 200 children are back in school.



▲ Young children involved in our sports programmes

Through our Girls' Education Challenge project, CBRE's Europe, the Middle East and Africa (EMEA) offices are helping over 20,000 girls in Sierra Leone to get an education. The project also helped to support the Ebola recovery (see p9). Since 2014, CBRE, the world's leading commercial property business, has committed over £680,000 to this project, which received a Third Sector Business Charity Award as Project of the Year 2016. The partnership also supports our global disaster work, raising over £800,000 to date.

Between 2010 and 2015, the Young Health Programme, our partnership with AstraZeneca and Johns Hopkins Bloomberg School of Public Health, reached more than 315,000 young people in Brazil, India and Zambia. Plan International UK and AstraZeneca have renewed their partnership till 2020 to work in Delhi, India and Kibera, Nairobi.

Picturehouse Cinemas raised £24,000 to help families and communities affected by the drought crisis in Ethiopia.

And last but not least, we were delighted to be chosen by British Airways as one of their Community and Conservation partners and by Johnson Matthey as their Charity of the Year.

Philanthropic partnerships



'I have a new focus'

Margaret is 22 and works as a learning assistant in a primary school in Sierra Leone. She lost her husband, her son, and the rest of her immediate family to Ebola. Through a project generously supported by the Waterloo Foundation and the Isle of Man International Development Committee, Margaret trained as a learning assistant and now we're supporting her to take her entrance exams for teacher training. "If you have a lot of educated girls and women in the community, it will develop a lot more quickly," Margaret says. "We can do what men can do!"

The chronic shortage of female teachers has a significant negative impact on girls' learning, while girls with strong role models are more likely to stay in school. So across five districts in Sierra Leone, we're supporting hundreds of young women like Margaret through three years of teacher training, and we hope to replicate this project in other countries.

All the trusts, foundations and private donors who support us are instrumental in achieving change. Their generosity means we can transform the lives of more children and young people across the world.

Our partnership with the Jersey Overseas Aid Commission this year helped us respond to 10 emergencies, including floods in Myanmar, drought in Ethiopia, and an earthquake in Ecuador. The Commission also funds longer-term projects including a girls' education programme in Uganda and two water and sanitation projects in Ethiopia and Uganda, which are together reaching more than 70,000 vulnerable children.

In Tanzania, our new partner, the CML Family Foundation, is helping us build an Early Childhood Care and Development Centre, where even the poorest children can get healthcare and have the chance to start learning.

In Nepal, the support of two long-standing partners, the Masonic Charitable Foundation and the Spears-Stutz Charitable Trust, is helping to rebuild a school destroyed by the 2015 earthquake.

Also in Nepal, our long-standing supporter Chris Letcher is generously supporting our education programme. Chris also volunteers his time to provide advice and support to the Philanthropic Partnerships team.

We connect supporters to areas of work they feel passionate about. Thanks to the generosity of a visionary philanthropist who wishes to remain anonymous, we've been given significant investment enabling us to embed environmental sustainability across our global programmes. This gift also means we can carry out new projects helping coastal communities across Asia, East Africa and the Americas conserve and sustain the environment, upon which their livelihoods depend. A generous gift from another long-standing supporter is giving vulnerable young people in South Sudan opportunities to make a living and work their way out of poverty.

We want to thank all the trusts, foundations and private donors who have so generously supported and continue to support our work.



▲ A Plan International staff member distributes aid following the earthquake that struck Ecuador in April 2016

Financial Review

Year to 30 June 2016

Income

Our income for the year to 30 June 2016 was £70.2m. While this represents a 13% decrease on our exceptional result in the previous financial year, it is still an 11% increase against two years ago and is the second highest level of income we have ever achieved.

This represents a significant success against the backdrop of a year in which securing income became more challenging, and is a validation of our supporters' faith in our ability to deliver change for girls and boys in the world's poorest countries.

Grant income by nature can go up and down against prior years and contributions from institutional donors, at £33.0m, decreased by 17% (while remaining 45% up on our previous peak in 2014). This is partly the result of the timing of our £25m five-year DFID-funded South Asia WASH Results Programme, resulting in £3m less income. In addition, while we continued our success in securing funding to respond to disasters, including a DFID grant extension relating to the Ebola crisis in West Africa, this income was slightly lower than the level we secured in the previous year which included income in relation to our Nepal earthquake response as well as the Ebola response. These changes in income then flow through to the expenditure on charitable activities.

This was a challenging year with regard to raising income from corporate partners, trusts, foundations and major donors, in particular due to our Barclays Banking on Change project's conclusion. In addition, we benefitted from a generous donation of £1m from a single major donor in the previous year meaning that our major donor income was unusually high that year, partly explaining the fall this year.

While the fundraising environment has remained difficult, we continued to receive strong support from individual donors. There were 86,669 sponsors sponsoring 93,117 children at 30 June 2016, and we also received over £1m for our Girls Fund, demonstrating continued support for our work in promoting girls' rights and supporting girls and their communities to stop harmful traditional practices such as female genital mutilation (FGM) and child marriage. In addition, we also received £1.2m for other donations and appeals.

Where our income came from in 2015/2016



● Institutional donors	£33.0m	47%
● Sponsorship	£18.6m	26%
● Other donations and appeals	£7.7m	11%
● Major partnerships	£6.2m	9%
● Gift Aid	£4.1m	6%
● Other	£0.5m	1%

Figures have been rounded so discrepancies may occur between sums of component items and totals.

In the year to 30 June 2016, 11% of our income was spent on fundraising activities. This includes all our sponsorship activities, fundraising appeals, and the cost of submitting bids for funding to institutional donors and corporates. Eight per cent of our income was spent on administration costs, such as finance, human resources and information technology, which provide essential support for our work.

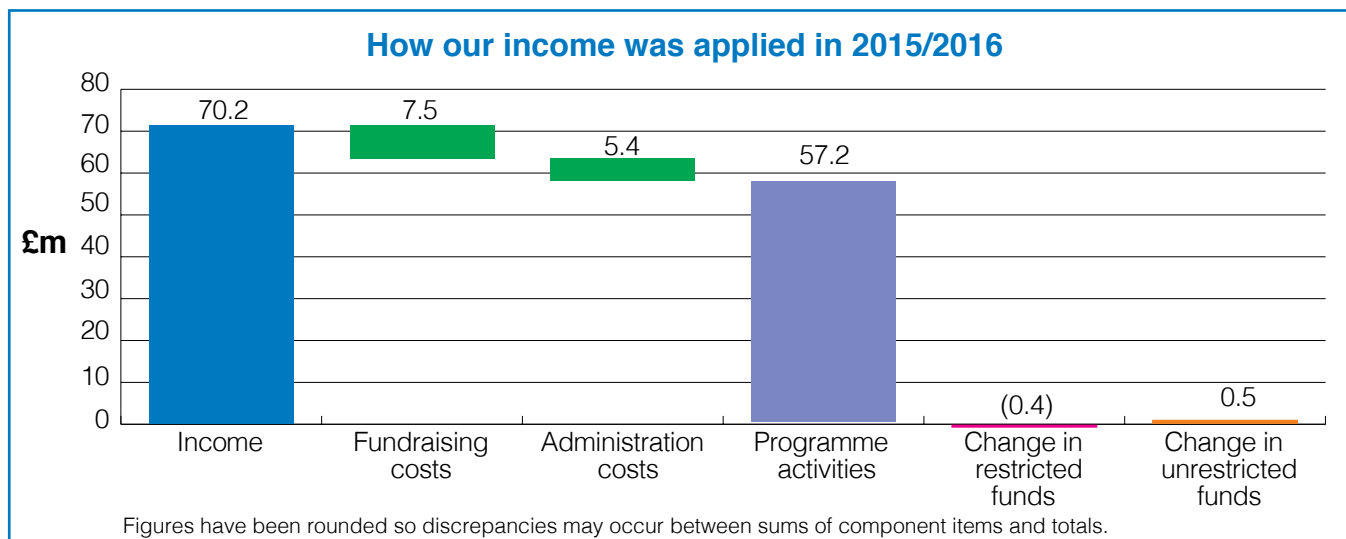
Total expenditure on fundraising and administrative activities was therefore equal to 19% of our income – an increase from 15% the previous year reflecting the decrease in total income and the need to continue investment in these areas, including exploring new channels for growth to increase the impact we have for children. We continue to meet our ongoing commitment not to spend more than 20% of our income on these critical activities.

We applied a total of £56.8m (including the change in restricted reserves), or 81% of our income received in the year, to fund our programme activities.

This includes continuing our responses to the Ebola crisis and Nepal earthquake amongst other emergencies, phase two of our Girls' Education Challenge project supporting marginalised girls in Sierra Leone, our work on the DFID BRACED project building resilience in Myanmar, our advocacy and campaigning work promoting girls' rights, and much more.

This £56.8m was used to fund programme activities in the year, noting that we have changed our method of accounting for amounts transferred to partners in the year, under the new accounting framework described in note 1 to the accounts (p46). These are now recognised at the time we receive income (where we have an agreement in place with Plan International Inc or the partner), rather than recognising them at the point at which these funds are remitted.

The remaining income was an increase to our unrestricted funds to ensure these are at an appropriate level as we grow, in line with our reserves policy (see p36).



Expenditure

In the year to 30 June 2016, we spent £70.1m to help build a better future for children in some of the world's poorest countries, our second highest spend ever.

When the administration costs shown above are allocated across the areas of work they support, as required by charity accounting rules, 85% of our expenditure was for charitable activities and 14% for generating funds.

Emergency response and disaster preparedness work made up 34% of all expenditure, with 47% applied to our longer-term development work and 4% to campaigning and awareness.

Our remaining 1% of expenditure was on costs associated with sub-letting two floors of our office building, for which we receive rental income; and governance costs, primarily internal and external audit and other professional fees.

Reserves

Our reserves fall into three categories.

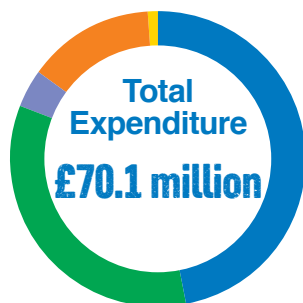
General funds are not restricted to specific projects, and may be used where they can best help us fulfil our purpose. General funds increased from £4.3m to £5.2m, putting them at the top end of our reserves range (see p36).

Our designated fixed asset fund represents long-term assets such as leasehold property improvements. This decreased from £1.7m to £1.3m as spend on new assets was more than offset by the depreciation of assets purchased in prior years. Together, general funds and our fixed asset fund form our unrestricted funds.

Restricted funds of £4.4m (2015: £4.8m) represent donations and grants for specific projects. Most projects are delivered through Plan International Inc, and we remit funds to them monthly.

We have changed our way of accounting for the funds we remit, resulting in a lower level of restricted reserves reported, as accruals are now made for the transfer of funds which would have previously been held as reserves. We have also restated the prior year's reserves on this basis.

What we spent our money on 2015/2016



● Charitable activities - development	£32.7m	47%
● Charitable activities - disasters	£24.3m	34%
● Charitable activities - campaigning and awareness	£2.5m	4%
● Generating funds	£10.2m	14%
● Other	£0.4m	1%

Figures have been rounded so discrepancies may occur between sums of component items and totals.

Looking forward

Although we are extremely proud of what we have achieved this year, we know there's much more to do before every child can realise their rights – and their full potential. And so this year, we want to do even more to fight the poverty, violence and exclusion which prevent so many girls and boys from getting this chance.

This year, we remain committed to advancing children's rights and equality for girls all over the world, and ensuring child protection and youth participation. Our people, systems and organisational environment will promote ongoing improvement in quality, evidence our impact, transparency and accountability, and we will:

Increase our impact on girls' rights globally

- Tackle the root causes of violence against girls and address discrimination and stereotypes.
- Increase engagement with young people in the UK, through publishing a report on girls' rights here, and through youth action groups, a Youth Action Festival and Youth for Change.

Increase our expertise in disaster risk management

- Launch our disaster risk management strategy, bringing greater focus on education, gender and child protection in emergencies.
- Continue to respond to refugee crises including in South Sudan and Burundi.

Increase access to sexual and reproductive health and rights

- Publish global programme guidance on comprehensive sex education.
- Develop a training curriculum on Lesbian, Gay, Bisexual, Transgender, Intersex and Questioning (LGBTIQ) issues for the global organisation with Plan International Sweden and Plan International Inc.

Build long-term partnerships with companies, major donors, trusts and foundations

- Increase our reach and influence within the corporate sector, establish and consolidate cross-sector partnerships and harness skills and resources.
- Develop programmes with clear results and impact for those we support, as well as demonstrable value for the trusts, foundations and major donors that support us.

Continue to develop our supporter base and fundraising activities

- Foster our relationships with existing donors, especially through innovative use of digital methods.
- Develop our community fundraising activities and legacies work.

Principal risks and uncertainties

Plan International UK recognises that there are risks inherent in delivering our charitable objectives.

Plan International UK operates in highly unpredictable environments. Consequently our work is often shaped and influenced by the taking or avoidance of risk. Recognising and analysing our risks is a key part of understanding how we operate and it is important that we manage our risks effectively in order to promote the achievement of our objectives.

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, treated, monitored and reported across the organisation.

Our organisation risk register is kept up-to-date by senior management and reviewed quarterly by our Management Board and twice a year by the Audit, Finance and Risk Committee and the Board of Trustees.

While we cannot eliminate risk, it is important to do all we can to ensure that risks are recognised and mitigated as much as is reasonably possible. In particular, we commit to:

- Ensuring the safety of the children we support. We will continue to work closely with Plan International Inc to ensure compliance with global child safeguarding standards. These include disclosure and barring service checks for all employees and volunteers working with children, and mandatory child protection training for all staff.
- Strengthening the UK public's commitment to children's rights and development – we will campaign and raise awareness to ensure continued support for our work.

- Continuing to invest to ensure we deliver a high-quality effective programme portfolio, increasing our focus on measuring and reporting the impact and value for money of our work, and maintaining transparency through, for example, Independent Aid Transparency Initiative (IATI) reporting.
- Ensuring that our business plan is underpinned by a sustainable financial model.

The fundraising environment in the UK shifted significantly in 2015/2016. The government and relevant sector bodies agreed changes to fundraising practices and how these are monitored. Plan International UK engaged in the public and sector debate so we could help shape the impact of those changes on how we fundraise from the UK public. In addition, we put other measures in place to manage these changes and assess our compliance.

- Commissioned an external audit reviewing our fundraising processes and compliance with the Code of Fundraising Practice.
- Engaged with sector peers in lobbying decision makers (including the newly appointed fundraising regulator) concerning the Charities (Protection and Social Investment) Act 2016 and changes to fundraising practices.
- Developed a vulnerable people policy and a formal complaints policy.
- Appointed a Board fundraising representative.

Noting that less than 8% of our income came from EC-funded grants, we are now monitoring the impact of the EU Referendum result and will work to continue to access EC funds.

Governance and management of Plan International UK

How Plan International UK is 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 management delegated to the Management Board. The Management Board is made up of the Chief Executive and directors as listed on p40.

New trustees are chosen in consultation with the full Board making sure that, collectively, the Board has the skills and experience needed to enable us to operate effectively. Our new trustee appointments are dependent on the suitability of their skills and experience and are made after a formal selection and interview process. All new trustees undergo a comprehensive induction with a full agenda covering all areas of our activities. Trustees receive ongoing training throughout the year.

Plan International UK has an Audit, Finance and Risk Committee (AFRC) which is made up of three trustees and one external 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 2016, the AFRC oversaw the implementation of the audit plan of BDO LLP, our internal auditors. Four internal audits were conducted during this year. The audits covered child sponsorship, people and skills, project approval and Gift Aid. An additional internal audit was commissioned in 2015 which covered an assessment of Plan International UK's fundraising activities. Actions arising from the audits have been logged and addressed by management and reported to and monitored by the AFRC.

Plan International UK also has a Remuneration Committee made up of two trustees. It sets Management Board salaries and approves the annual pay review proposal as well as any significant issues relating to the development and review of our pay policy.

Plan International UK forms a Nominations Committee as and when required to oversee the appointment of trustee and Youth Observer

posts. In 2015 a Nominations Committee was formed to oversee the appointment of a new Chair for the Board.

The members of the Board of Trustees, the AFRC, the Remuneration Committee and the Management Board are shown on p40.

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 regulations.

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 Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 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 Charities SORP

- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a 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 so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

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 so they can move themselves from a life of poverty to a future with opportunity.

To enable us to do this, Plan International is organised into separate legal entities which, in the year ended 30 June 2016, included 20 National Organisations, Plan International Inc, and their subsidiaries. Both the National Organisations and Plan International Inc have subsidiaries, usually because they are required under tax law; for example, in the case of Plan International UK, to carry out non-charity trading.

Programme delivery is carried out through Country Offices in 51 countries by Plan International Inc, a not-for-profit organisation incorporated in the USA. Plan International UK and the other National Organisations manage and fund these programmes from a range of donors (e.g. institutional donors, corporates, trusts and 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 reports to and 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 as such by either the Board of Plan International UK or the Board of Plan International Inc, they are prepared in accordance with International Financial Reporting Standards and can be downloaded at: www.plan-international.org

Public benefit

Our Strategic Report clearly sets out in detail our charitable activities, which we have carried out in line with our charitable objectives.

These objectives 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 objects 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.

Reserves policy

Each year, the trustees review the reserves range, that is, the level of general funds that should be reserved, rather than available to spend 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, for example, to ensure that our ability to carry out our work is protected against any unexpected negative financial events.

Our reserves range is based on maintaining sufficient general funds to cover our anticipated working capital needs for three months, this being considered sensible both operationally and from an analysis of our unrestricted income fundraising streams and expenditure commitments. General funds are therefore expected to be in the range of £4.3m to £5.3m. At 30 June 2016, our general funds were £5.2m.

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 Ltd 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 foreign exchange contracts for speculative reasons.

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

Going concern

With general funds at 30 June 2016 of £5.2m, and net current assets at year-end of £9.8m, it is considered by the trustees that Plan International UK has sufficient resources and liquidity to continue, for the foreseeable future, to manage its operations efficiently whilst maintaining a suitable flow of funds to Plan International Inc to be spent fulfilling our charitable objectives.

Our planning process, including financial projections, has taken into consideration the current economic 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. Accordingly, these financial statements have been prepared on a going concern basis.

Grant-making policy

Through its country offices, Plan International carries out programmes which create a better future for millions of children in developing countries. 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 in developing countries. Performance is monitored closely, to ensure grants are spent appropriately in line with our charitable objectives.

Remuneration policy

All roles within Plan International UK are evaluated and assigned a grade which determines the pay band for that role. The salaries in the pay band are determined by the market rates for the grade, with the top of the band for recruitment aligned to the median rate in the market, with an additional step at 2.5% above the median rate for long-serving employees. In exceptional cases, where the market information supports it, salaries may be above the top of the band.

Each year, the pay bands are reviewed, based on market changes, using a range of sources and taking account of affordability. Management consult with our Staff Council, and a pay review proposal is submitted to the Remuneration Committee. The committee reviews this proposal and any significant issues relating to the development and review of the pay policy and makes the decision on the proposal. Staff costs are set out in note 8 of the financial statements.

Staff and volunteers

The number of staff employed by Plan International UK changed from 167 full-time

and 22 part-time at the start of the financial year to 173 full-time and 26 part-time employees at the end.

We are also very fortunate to benefit from the support of volunteers and people on work placements, who provided approximately 3,892 working hours based on recorded attendance (2015: 8,100 hours which was inclusive of interns. From 1 July 2015 interns were paid and are thus included in the employee figures above). Their dedication 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've been able to enhance our relationship with our supporters and our beneficiaries.

We are accredited through Investing in Volunteering and seek to continuously improve our work with volunteers. The Board of Trustees of Plan International UK is very grateful to all staff and volunteers for their commitment to Plan International and their efforts over the last year.

The environment

We are very aware of the environmental impact of our activities, and the fact that it is the most vulnerable communities in developing countries who are most impacted by climate change. We monitor gas, electricity, water and paper use in our Finsgate offices, and air and train travel, in order to measure and manage our environmental impact, with a particular focus on our carbon footprint, as per our Environmental Sustainability Policy. In July 2015 we appointed

an environmental sustainability manager to guide future policy and programming to effectively mainstream environmental concerns into Plan International UK's work.

Foster Parents Plan International (UK) Ltd

Plan International UK has a subsidiary company (note 11 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 2. The directors of FPPI UK comprise one trustee of Plan International UK and a member of the Management Board as shown on p40. Plan International UK owns 100% of the issued share capital (£2) of FPPI UK.

The activity of the trading subsidiary is the licensing of the Plan International UK 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 2016 was £104,000 (2015: £99,000). The subsidiary's taxable profits are donated under a deed of covenant to Plan International UK. In 2016 this was £89,000 (2015: £69,000).

The directors of FPPI UK have signed its 2016 directors' report and financial statements and believe it is a going concern. The company has few expenses and contracted income from our corporate partners in 2017 will ensure the company is able to meet its liabilities as they fall due.



In camps for displaced people in Myanmar, Plan International's child-friendly spaces are giving children fleeing conflict a safe place to learn, play and make friends

Legal and administrative information

Royal patron:

HRH the Duke of Edinburgh

Trustees:

Lady Amanda Ellingworth - Chair
(appointed 10 Mar 2016)

Rt Hon Dame Janet Paraskeva - Chair
(resigned 9 March 2016)

Hanah Burgess¹

Jane French^{1,2}

Thomas C Hoegh (resigned 9 March 2016)

Charlotte Imbert (resigned 9 March 2016)

Javaid S Khan

Richard Laing^{1,2,3}

Spencer McHugh

Lara Oyesanya

Amanda Phillips

Gillian Smith

Richard Street

Leon Ward (resigned 10 December 2015)

Olivia Beecham (appointed 9 Mar 2016)

Management Board:

Tanya Barron Chief Executive

Bill Cunningham Director of Finance and IT³

Nazma Kabir Director of Programmes

Mike Thiedke Director of Public
Engagement

Company Secretary:

Kristen Morgan

Registered Office:

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

Tel: 0300 777 9777 (UK)

+ (44) 20 7608 1311 (Non-UK)

Fax: 0300 777 9778 (UK)

+ (44) 20 7253 9989 (Non-UK)

Independent Auditors:

PricewaterhouseCoopers LLP

1 Embankment Place,
London WC2N 6RH

Solicitors:

Russell-Cooke LLP

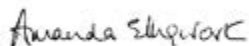
2 Putney Hill, London SW15 6AB

Bankers:

Barclays Bank PLC

Church Street East, Woking GU21 6AE

The Trustees' Annual Report and Strategic Report were approved by the Board of Trustees on 6 October 2016 and signed on its behalf by:



Lady Amanda Ellingworth

Chair, Plan International UK

Date: 6 October 2016

¹ Member of the Audit, Finance and Risk Committee, which also included Jackie Bliss as an independent member (resigned 23 February 2016) and Beverley Tew (appointed 24 February 2016)

² Member of the Remuneration Committee

³ Director of Plan International UK's trading subsidiary, FPPI (UK) Ltd

Independent auditors' report to the members of Plan International UK

Report on the financial statements

Our opinion

In our opinion, Plan International UK's group financial statements and parent charitable company financial statements (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 2016 and of the group's incoming resources and application of resources, including its income and expenditure and of the group's cash flows 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.

What we have audited

The financial statements, included within the Plan International UK Trustees' Annual Report 2016 (the "Trustees' Annual Report"), comprise:

- the consolidated and charity balance sheets as at 30 June 2016;
- the consolidated statement of financial activities incorporating the income and expenditure account for the year then ended;
- the consolidated statement of cash flows for the year then ended;
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is 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).

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. In making such estimates, they have made assumptions and considered future events.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report, including the Strategic Report, for the financial year for which the financial statements are prepared is consistent with the financial statements.

Other matters on which we are required to report by exception

Adequacy of accounting records and information and explanations received

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- 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.

We have no exceptions to report arising from this responsibility.

Trustees' remuneration

Under the Companies Act 2006 we are required to report to you if, in our opinion, certain disclosures of trustees' remuneration specified by law are not made. We have no exceptions to report arising from this responsibility.

Our responsibilities and those of the trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) ("ISAs (UK & Ireland)"). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the charity's members and trustees as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

What an audit of financial statements involves

We conducted our audit in accordance with ISAs (UK & Ireland). An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether

caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the group's and the parent charitable company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the trustees; and
- the overall presentation of the financial statements.

We primarily focus our work in these areas by assessing the trustees' judgements against available evidence, forming our own judgements, and evaluating the disclosures in the financial statements.

We test and examine information, using sampling and other auditing techniques, to the extent we consider necessary to provide a reasonable basis for us to draw conclusions. We obtain audit evidence through testing the effectiveness of controls, substantive procedures or a combination of both.

In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.



Jill Halford (Senior Statutory Auditor)
for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
London
6 October 2016

Consolidated statement of financial activities

(incorporating the income and expenditure account) for the year ended 30 June 2016

	Note	Unrestricted funds	Restricted funds	2016 Total	2015 Total Restated
		£000	£000	£000	£000
INCOME FROM:					
Donations	3				
Sponsorship		18,635	-	18,635	18,473
Gift Aid		4,126	-	4,126	4,300
Other donations and appeals		3,664	4,074	7,738	9,054
		26,425	4,074	30,499	31,827
Charitable activities					
Institutional donors	4	4,101	28,881	32,982	39,623
Major partnerships	5	107	6,073	6,180	8,336
		4,208	34,954	39,162	47,959
Other	6	499	-	499	656
Total income		31,132	39,028	70,160	80,442
EXPENDITURE ON:					
Raising funds	7	9,610	543	10,153	9,776
Charitable activities	7	20,638	38,871	59,509	65,487
Other	7	402	-	402	369
Total expenditure		30,650	39,414	70,064	75,632
Net income/(expenditure) and net movement in funds		482	(386)	96	4,810
Total funds balances brought forward		6,053	4,749	10,802	5,992
Total funds carried forward	16	6,535	4,363	10,898	10,802
Reconciliation of funds under previous financial reporting period:					
Total funds brought forward	20	6,247	12,339	18,586	9,410
Total funds carried forward	20	6,755	10,546	17,301	18,586

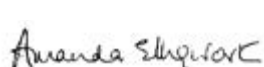
All income and expenditure relates to continuing activities. There are no recognised gains or losses other than those included above and therefore no separate statement of comprehensive income has been prepared. There is no material difference between the net income/(expenditure) and net movement in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

Consolidated and Charity balance sheets

as at 30 June 2016

	Note	Group 2016 £000	Group 2015 Restated £000	Charity 2016 £000	Charity 2015 Restated £000
Fixed assets					
Tangible assets	10	1,319	1,706	1,319	1,706
Total fixed assets		1,319	1,706	1,319	1,706
Current assets					
Debtors	12	7,918	10,705	7,925	10,753
Cash at bank and in hand		11,164	11,240	11,144	11,129
Total current assets		19,082	21,945	19,069	21,882
Current liabilities					
Creditors: amounts falling due within one year	13	(9,328)	(12,691)	(9,315)	(12,628)
Net current assets		9,754	9,254	9,754	9,254
Total assets less current liabilities		11,073	10,960	11,073	10,960
Provisions for liabilities and charges	14	(175)	(158)	(175)	(158)
Total net assets		10,898	10,802	10,898	10,802
Funds					
General funds	16	5,216	4,347	5,216	4,347
Designated funds	16	1,319	1,706	1,319	1,706
Total unrestricted funds		6,535	6,053	6,535	6,053
Restricted funds	16/17	4,363	4,749	4,363	4,749
Total funds		10,898	10,802	10,898	10,802

The notes on pages 46 to 68 form part of the financial statements. Approval of the financial statements on pages 43 to 68 was delegated by the Board of Trustees to the below trustees on 6 October 2016, who have signed on their behalf on 6 October 2016.



Lady Amanda Ellingworth
Chair of Plan International UK



Richard Laing
Chair of the Audit, Finance and Risk Committee

Registered Company No 1364201 Registered Charity No 276035

Consolidated statement of cash flows

for the year ended 30 June 2016

	2016	2015
	£000	Restated £000
Cash flows from operating activities:		
Net cash inflow/(outflow) from operating activities	(148)	7,597
Cash flows from investing activities:		
Dividends, interest and rents from investments	15	8
Purchase of property, plant and equipment	(261)	(285)
Change in cash and cash equivalents due to exchange rate movements	318	(190)
Change in cash and cash equivalents in the year	(76)	7,130
Cash and cash equivalents at the beginning of the year	11,240	4,110
Cash and cash equivalents at the end of the year	11,164	11,240
Reconciliation of net income/(expenditure) to net flow from operating activities		
Net income for the year	96	4,810
(Gains)/losses due to exchange rate movements	(318)	190
Investment income	(15)	(8)
Depreciation charges	625	463
Loss on disposal of fixed assets	23	-
(Increase)/decrease in debtors	2,787	(5,354)
Increase/(decrease) in creditors	(3,363)	7,507
Increase/(decrease) in provisions	17	(11)
Net cash inflow/(outflow) from operating activities	(148)	7,597

Notes forming part of the financial statements

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in May 2014, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards, including FRS 102. 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 year.

(b) Basis of consolidation

The statement of financial activities (SOFA), group balance sheet and cash flow statement consolidate the financial statements of the Charity and its wholly-owned subsidiary undertaking, Foster Parents Plan International (UK) Ltd. The financial statements of the subsidiary are consolidated with the Charity on a line-by-line basis. Transactions and balances between the entities are eliminated on consolidation. Details on the subsidiary are given in note 11.

No separate SOFA has been presented for the Charity alone, as permitted by s408 of the Companies Act 2006. The total income of the Charity for the year was £70,146,000 (2015: £80,395,000) and the net result of the Charity was a surplus of £96,000 (2015: restated surplus of £4,810,000).

(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 one designated fund which is the tangible fixed asset fund. This fund represents the net book value of tangible fixed assets originally funded from general funds. The transfer made between the general and

designated funds represent capital additions less depreciation charges and disposal losses (see note 16).

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 each material restricted fund is set out in note 17 to the financial statements.

(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), corporations, trusts and foundations and major donors. This is accounted for on a receipts 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, corporations, 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.

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.

Trading subsidiary income

Trading subsidiary income is accounted for on an accruals basis and represents the amounts charged to customers for goods and services supplied, excluding VAT.

Investment income

Investment income includes any interest income earned by Plan International UK on its cash balances.

Donation from SKI

As set out in more detail in note 19 to the financial statements, a donation was received from Street Kids International UK (SKI) in the previous year that, due to its one-off nature,

has been presented within "Other income".

(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 actual 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 beneficiaries, 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 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
Furniture, fixtures and fittings	5 years
Computer and other office equipment	5 years
Computer software	3 years

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

(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

(j) 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.

(k) 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.

(l) 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 p40. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per trustee.

(m) 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 subsidiary of Plan International UK, Foster Parents Plan International (UK) Ltd, aims to gift all of its taxable profits to Plan International UK, thus leaving no UK corporation tax payable.

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.

(n) 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 following areas are considered to involve the critical judgements and sources of estimation uncertainty when applying the group's accounting policies.

Revenue recognition

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

Cost allocation

The cost allocation methodology requires a judgement as to what are the most appropriate bases to use to apportion support costs; these are reviewed annually for reasonableness. Support costs, and other expenditure judgements, are detailed in accounting policy 1e.

Provisions

Provisions such as dilapidations and grant provisions involve assumptions and estimation techniques. These are based on the experience and knowledge of key management and evidence from past experience. These are detailed in accounting policy 1j.

2. Consolidated statement of financial activities 2015

	Note	Unrestricted funds Restated £000	Restricted funds Restated £000	2015 Total Restated £000
INCOME FROM:				
Donations	3			
Sponsorship		18,473	-	18,473
Gift Aid		4,300	-	4,300
Other donations and appeals		3,682	5,372	9,054
		26,455	5,372	31,827
Charitable activities				
Institutional donors	4	4,101	35,522	39,623
Major partnerships	5	-	8,336	8,336
		4,101	43,858	47,959
Other	6	518	138	656
Total income		31,074	49,368	80,442
EXPENDITURE ON:				
Raising funds	7	9,500	276	9,776
Charitable activities	7	20,651	44,836	65,487
Other	7	369	-	369
Total expenditure		30,520	45,112	75,632
Net income/(expenditure) and net movement in funds		554	4,256	4,810
Total funds brought forward		5,499	493	5,992
Total funds carried forward	16	6,053	4,749	10,802

A number of changes have been made to our accounting policies (as per note 20) and a restated Consolidated Statement of Financial Activities 2015 is provided for the purposes of comparison.

3. Donations

	Unrestricted funds	Restricted funds	2016 Total	2015 Total Restated
	£000	£000	£000	£000
Sponsorship	18,635	-	18,635	18,473
Gift Aid	4,126	-	4,126	4,300
Plan Ltd	2,330	-	2,330	2,300
Disasters Emergency Committee (DEC)	-	2,094	2,094	2,487
Girls Fund	-	1,361	1,361	1,110
Other individual giving	803	436	1,239	1,388
Legacies	503	65	568	605
Gifts in Kind	-	75	75	124
Emergency appeals	-	38	38	620
Corporations	6	5	11	322
Trusts and foundations	22	-	22	74
Major donors	-	-	-	24
Total	26,425	4,074	30,499	31,827

The donation from Plan Ltd, a trading subsidiary of Plan International Inc (see note 19) of £2,330,000 (2015: £2,300,000) is a donation received under deed of covenant in order to support Plan International UK's charitable activities.

Plan International UK has not received any notification of any legacies to be accrued (2015: two - estimated value of £148,000).

4. Charitable activities: Institutional donors

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

	Unrestricted funds £000	Restricted funds £000	2016 Total £000	2015 Total £000
Department for International Development (DFID)	4,101	20,279	24,380	29,001
European Commission Humanitarian Aid and Civil Protection Office (ECHO)	-	3,474	3,474	3,621
European Commission (EC)	-	1,985	1,985	5,529
Big Lottery Fund	-	944	944	43
UN Agencies	-	269	269	303
Comic Relief	-	156	156	124
Other	-	1,774	1,774	1,002
Total	4,101	28,881	32,982	39,623

b) The following table summarises all contributions received from the UK Department for International Development (DFID) in the year ended 30 June 2016 totalling £24,380,000 (2015: £29,001,000).

Country	Project name	2016 £000	2015 £000
Bangladesh and Pakistan	WASH Results Programme	6,701	10,576
Sierra Leone	Reducing Transmission Through Strengthening Community Acceptance or Restrictive Measures against the Spread of Ebola – RET project (Quarantine and Decontamination)	5,328	5,121
Various	UK Programme Partnership Agreement	4,101	4,101
Sierra Leone	Supporting Marginalised Girls in Sierra Leone to Complete Basic Education with Improved Learning Outcomes (Girls' Education Challenge Fund)	1,599	1,556
Myanmar	Building Resilience and Adaptation to Climate Extremes and Disasters (BRACED)	1,467	572
Nepal	Nepal Earthquake Shelter and Sanitation	1,325	-
Sierra Leone	GEC2 Partners Expansion: Supporting Primary School Girls and Children with Disabilities in the Context of the Government's Ebola Transition and Recovery Plan	628	-
Malawi	Accountable Grant Arrangement for Kalondolondo	586	380
Various	Family Planning (FP) 2020 Monitoring and Accountability at the Local and National Level	362	-
Bangladesh	Relief Support for Flood and Cyclone	265	-
Kenya	Adolescent Girls Initiative	261	-
Cameroon	START Network Support for Central African Refugees	258	254
Ghana	Complementary Education in the Upper West Region	258	72
Sierra Leone	Agreement for Improving Schooling in Sierra Leone	214	181
Pakistan	Monsoon Flood Response 2015	120	-
Colombia	Oil Spillage Emergency - Tumaco, Colombia	100	-
El Salvador	People Affected by Drought in El Salvador	100	-
Indonesia	El Nino Response in NTT	84	-
Ethiopia	Education Services to Refugees in Pugnido, Ethiopia	79	-
UK	Youth for Change	79	300
Sudan	Emergency Critical Life-Saving Water	78	-
Various	Regional Surge Capacity Project	73	67
Rwanda	Empowering Youth Through Cooperative Development	73	267
Ethiopia	Seed Support to Habro and Guba Koricha	64	-

Benin	Plan's Response to Lassa in Benin	56	-
Colombia	Hygiene Kits - Crisis in Colombia	44	-
Zambia	Zambia Financial Inclusion Project	42	141
Sierra Leone	Expanding Rural Access to Water and Sanitation in Four Chiefdoms in Port Loko and Moyamba Districts	32	536
Cameroon	Influx of Refugees along Nigerian Border	3	-
Sierra Leone	Ebola Community Care Centres in Sierra Leone	-	3,621
Philippines	Tindog Kita (Rise Together) Project	-	455
Gaza	Immediate UK Humanitarian Assistance for Gaza	-	253
Uganda	HIV Impact Mitigation in Ugandan Fishing Communities	-	124
Tanzania	Life-Saving Protection and WASH Tanzania	-	100
Rwanda	START Alert for Burundian Refugees in Rwanda	-	90
Kenya	HIV Prevention in Kenyan Prisons	-	67
Cameroon	Emergency Response to Cholera Outbreak in Cameroon	-	66
Ghana	Complementary Education in the Upper West Region	-	58
Nepal	Safe Spaces for Children of Floods - Nepal	-	50
Philippines	Rapid Response Facility (RRF) – Accountable Grant Arrangement for UK humanitarian Response to Typhoon Haiyan	-	(7)
Total		24,380	29,001

5. Charitable activities: Major partnerships

	Unrestricted funds	Restricted funds	2016 Total	2015 Total
	£000	£000	£'000	£000
Corporations	49	2,927	2,976	4,966
Trusts and foundations	35	1,276	1,311	760
Major donors	23	930	953	2,610
Programme Gifts in Kind	-	940	940	-
Total	107	6,073	6,180	8,336

6. Other

a) Income from other sources is as follows:

	Unrestricted funds	Restricted funds	2016 Total	2015 Total
	£000	£000	£'000	£000
Rental income	380	-	380	411
Trading income	104	-	104	99
Investment income	15	-	15	8
Donation from SKI	-	-	-	138
Total	499	-	499	656

b) 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:

	2016 Total	2015 Total
	£000	£000
Less than one year	260	260
Between two and five years	968	1,039
After five years	444	633
Total	1,672	1,932

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

	Grants payable	Staff costs	Other direct costs	Support costs	2016 Total	2015 Total Restated
	£000	£000	£000	£000	£000	£000
Expenditure on raising funds						
Sponsorship	-	840	2,898	831	4,569	4,646
Other donations and appeals	-	1,035	989	902	2,926	3,050
Institutional donors	-	673	183	356	1,212	785
Major partnerships	-	772	96	578	1,446	1,295
	-	3,320	4,166	2,667	10,153	9,776
Expenditure on charitable activities						
Disaster risk management	23,378	122	74	756	24,330	20,788
Education	10,798	1,109	291	391	12,589	10,842
Water, sanitation and hygiene	12,798	140	373	428	13,739	18,417
Economic security	3,202	119	127	111	3,559	6,352
Sexual and reproductive health and rights	643	460	67	38	1,208	1,666
Protection	1,459	51	(43)	47	1,514	3,601
Participate as citizens	107	-	-	3	110	442
Campaigning and awareness	-	885	1,014	561	2,460	3,379
	52,385	2,886	1,903	2,335	59,509	65,487
Other expenditure						
Rental costs	-	-	389	-	389	353
Trading subsidiary costs	-	-	13	-	13	13
	-	-	402	-	402	366
Sub total	52,385	6,206	6,471	5,002	70,064	75,629
Reallocation of salaries ¹	-	2,210	-	(2,210)	-	-
Grand total	52,385	8,416	6,471	2,792	70,064	75,629

¹ Staff costs initially included within 'support' are reallocated to 'staff costs' in order to match the total shown in note 8.

	2016 £000	2015 £000
Net income/expenditure is stated after charging:		
Services provided by the Charity's auditors:		
Fees payable for the audit of the consolidated financial statements	50	48
Fees payable for other services:		
– Taxation and VAT	2	2
	52	50
Exchange rate (gains)/losses	(318)	190
Depreciation	625	463
Operating lease rentals – buildings	705	611

(b) Grants payable

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

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

A list of grants payable is available at www.plan-uk.org

(c) Analysis of support costs

	Raising funds £000	Charitable activities £000	2016 Total £000	2015 Total £000
Office and premises	620	542	1,162	1,063
Information technology	500	438	938	828
Financial management	369	323	692	757
Human resources	356	312	668	597
General management	347	304	651	716
Depreciation	332	291	623	463
Governance	128	112	240	250
Loss/(gain) on disposal of fixed assets	15	13	28	-
Total	2,667	2,335	5,002	4,674

Support costs have been allocated to each of the above activities on the basis of the number of staff employed during the year by the relevant activity.

(d) Analysis of governance costs

	2016	2015
	£000	£000
External audit fees	50	48
Internal audit fees	24	25
Legal and other professional fees	47	60
Legal and other professional fees – Gifts in Kind	58	58
Apportionment of staff costs	45	49
Other	16	10
	240	250

8. Staff costs

	2016	2015
	£000	£000
Staff costs		
Wages and salaries	7,039	6,525
Social security costs	761	697
Pension costs	513	455
Sub total	8,313	7,677
Agency staff	103	55
Total	8,416	7,732

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

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.

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.

The number of employees whose emoluments, as defined for taxation purposes, amounted to £60,000 or more in the year were as follows:

	2016 Number	2015 Number
£110,000 – £119,999	-	1
£100,000 – £109,999	1	-
£70,000 – £79,999	3	3
Total	4	4

Retirement benefits accrued under a defined contribution scheme for the above four (2015: four) higher-paid employees. Total employer pension contributions for these employees were £56,515 (2015: £43,108).

The Management Board are the key management personnel of the charity. Key management personnel emoluments comprising wages and salaries including compensation payments and redundancy agreements, social security costs and pension costs are disclosed below:

	2016 £000	2015 £000
Staff costs		
Wages and salaries	353	390
Social security costs	41	48
Pension costs	58	53
Sub total	452	491

The highest-paid employee in 2016 was the Chief Executive who received a gross salary in the year of £101,002 (2015: £110,433), employer pension contributions of £31,644 (2015: £18,842), including £23,395 salary sacrifice (2015: £11,525), and received no benefits in kind (2015: nil).

In addition, redundancy payments in the year to other staff totalled £10,193.

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

	2016 Headcount	2015 Headcount	2016 FTE	2015 FTE
Public Engagement	97	87	91	79
Programme	59	56	57	53
Support	43	46	42	45
Total	199	189	190	177

Public Engagement includes sponsorship, other individual giving, major partnerships and campaigning and awareness.

From the beginning of 2016, interns were paid and are now included in the number of employees. The total 2016 headcount of interns was three (2015: four) and the FTE was two (2015: two). The 2015 intern contribution is included in the number of hours in 2015 worked by volunteers and people on work placements, as given on page 38.

9. Trustees' remuneration

None of the trustees received any remuneration during the year for services to Plan International UK (2015: none). Directly-incurred expenses of the trustees borne by Plan International UK in the year ending 30 June 2016 were £3,186 (2015: £9,726). These expenses related to costs incurred by eight trustees (2015: six) to attend Board meetings and overseas travel to attend the Members' Assembly (these costs to be reimbursed by Plan International Inc).

Plan International UK has purchased indemnity insurance for the trustees at a cost of £2,735 (2015: £2,735).

10. Tangible fixed assets

GROUP AND CHARITY	Leasehold property improvements	Furniture, fixtures and fittings	Computer hardware	Computer software	Total
	£000	£000	£000	£000	£000
Costs					
At 1 July 2015	1,557	369	323	1,064	3,313
Additions	102	3	67	89	261
Disposals	-	(47)	(44)	(2)	(93)
At 30 June 2016	1,659	325	346	1,151	3,481
Accumulated depreciation					
At 1 July 2015	458	333	219	597	1,607
Charge for the year	120	7	39	459	625
Disposals	-	(47)	(21)	(2)	(70)
At 30 June 2016	578	293	237	1,054	2,162
Net book value					
At 30 June 2016	1,081	32	109	97	1,319
At 30 June 2015	1,099	36	104	467	1,706

During the year to 30 June 2016, the estimated useful life of our Client Relationship Management (CRM) system (formerly 4 years) was aligned with other Computer Software (which is 3 years). This has increased the depreciation charge for the year by £227,000, and reduced the net asset value by the same amount.

11. Investments

CHARITY	2016	2015
	£	£
Shares in subsidiary undertakings	2	2

Plan International UK owns the entire issued share capital of Foster Parents Plan International (UK) Ltd, a trading company registered in England and Wales as company number 02457093, whose main activity is 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.

	2016	2015
	£000	£000
Total turnover	104	99
Total expenditure	(15)	(30)
Donation to Plan International UK	(89)	(69)
Net result for the year	-	-

The aggregate of assets, liabilities and funds was:

	2016	2015
	£000	£000
Total assets	46	131
Total liabilities	(46)	(131)
Total funds	-	-

12. Debtors

	Group 2016	Group 2015	Charity 2016	Charity 2015
	£000	£000	£000	£000
Amounts owed by institutional donors	3,477	8,388	3,477	8,388
Amounts owed by subsidiaries	-	-	29	69
Amounts owed by Plan International Inc	1,119	-	1,119	-
VAT recoverable	9	-	12	-
Other debtors	1,988	837	1,963	816
Prepayments and accrued income	1,325	1,480	1,325	1,480
Total debtors	7,918	10,705	7,925	10,753

13. Creditors: amounts falling due within one year

a) Analysis of creditors

	Group 2016	Group 2015 Restated	Charity 2016	Charity 2015 Restated
	£000	£000	£000	£000
Trade creditors	237	172	237	172
Amounts owed to Plan International Inc	-	3,399	-	3,399
Taxation and social security	261	199	261	199
VAT payable	-	16	-	3
Deferred income	731	483	722	437
Accruals of transfers to Plan International Inc and other partners	6,184	7,590	6,184	7,590
Other accruals	1,915	832	1,911	828
Total creditors	9,328	12,691	9,315	12,628

b) Deferred income

GROUP	As at 1 July 2015	Income deferred	Deferrals released	As at 30 June 2016
	£000	£000	£000	£000
Child sponsorship	388	-	(388)	-
Institutional donors	-	701	-	701
Other income	95	30	(95)	30
Total	483	731	(483)	731

CHARITY	As at 1 July 2015	Income deferred	Deferrals released	As at 30 June 2016
	£000	£000	£000	£000
Child sponsorship	388	-	(388)	-
Institutional donors	-	701	-	701
Other income	49	21	(49)	21
Total	437	722	(437)	722

14. Provisions for liabilities and charges

GROUP AND CHARITY	As at 1 July 2015	Provision created	Provision released	Provision utilised	As at 30 June 2016
	£000	£000	£000	£000	£000
Dilapidations	120	40	-	-	160
Grants	38	-	(23)	-	15
Total	158	40	(23)	-	175

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.

Contingent Liability

There is an ongoing investigation at a Plan International Inc Country Office relating to an alleged fraud. This could potentially affect donor funds from several Plan International National Organisations, including Plan International UK. The total amount is not yet known but is expected to be no more than £750k, with the Plan International UK proportion still to be determined. It is expected that under Plan International UK's funding arrangements with Plan International Inc, any amount found to be owing by Plan International UK to a donor will be fully reimbursed by Plan International Inc and so Plan International UK will suffer no loss as a result. As the amount is not known at this stage, a contingent liability has been recognised in the financial statements.

15. Commitments

a) Commitments under operating leases

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

GROUP AND CHARITY	Land and buildings	Other	Total	Land and buildings	Other	Total
	2016	2016	2016	2015	2015	2015
	£000	£000	£000	£000	£000	£000
Operating lease expiring:						
Less than one year	758	16	774	758	21	779
Between two and five years	3,308	11	3,319	3,134	27	3,161
After five years	3,185	-	3,185	4,117	-	4,117
Total	7,251	27	7,278	8,009	48	8,057

Property lease commitments are in respect of Plan International UK's headquarters and will be partially offset by sub-tenant rental income.

b) Programme commitments

At year end, the group had undertaken to deliver projects which will be completed over a number of years. The majority of the funds needed for these projects are subject to legal agreements with donors to ensure that Plan International UK will be reimbursed. For some of these projects, Plan International UK is required to provide additional funding to match that provided by the main donor. At 31 June 2016, donors had yet to be found for programme commitments totalling £1,187,000 (2015: £1,324,000), as detailed below:

GROUP AND CHARITY	Total 2016 £000	Total 2015 £000
Less than one year	406	193
Between two and five years	781	1,131
After five years	-	-
Total	1,187	1,324

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

GROUP AND CHARITY	2016 £000	2015 £000
Contracts placed for future capital expenditure not provided for in the financial statements	-	49

16. Statement of funds

GROUP AND CHARITY	Balance 1 July 2015 £000	Total Income £000	Total Expenditure £000	Transfers £000	Balance 30 June 2016 £000
Unrestricted funds:					
General funds	4,347	31,132	30,650	387	5,216
Designated funds: Tangible fixed asset fund	1,706	-	-	(387)	1,319
Total unrestricted funds	6,053	31,132	30,650	-	6,535
Restricted funds	4,749	39,028	39,414	-	4,363
Total funds	10,802	70,160	70,064	-	10,898

17. 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. These are shown below:

GROUP AND CHARITY	Balance 1 July 2015	Restatements	Balance 1 July 2015 Restated	Income	Expenditure	Balance 30 June 2016
	£000	£000	£000	£000	£000	£000
DEC – Ebola response	208	(195)	13	-	(10)	3
DEC – Nepal	506	(501)	5	2,041	(2,060)	(14)
DEC – Typhoon Haiyan	995	(995)	-	-	-	-
DEC – Syria and other	484	(171)	313	53	(349)	17
Girls Fund	49	64	113	1,361	(1,004)	470
Other donations	855	(637)	218	544	(490)	272
Gifts in Kind	-	-	-	75	(75)	-
Donations	3,097	(2,435)	662	4,074	(3,988)	748
DFID – South Asia WASH Results Programme	43	(43)	-	6,701	(6,701)	-
DFID – Reducing Ebola Transmission ¹	(9)	(1)	(10)	4,780	(4,780)	(10)
DFID – Ebola Community Care Centres in Sierra Leone	921	(921)	-	-	-	-
DFID – Girls’ Education Challenge Fund ²	183	(158)	25	2,227	(2,284)	(32)
DFID – BRACED	81	(81)	-	1,466	(1,471)	(5)
DFID – Nepal Earthquake Shelter and Sanitation	-	-	-	1,325	(1,325)	-
DFID – Other	181	(182)	(1)	3,780	(3,734)	45
European Commission Humanitarian Aid Office	1,791	(1,771)	20	3,474	(3,492)	2
European Commission	1,636	(1,453)	183	1,985	(1,929)	239
Comic Relief	339	(339)	-	156	(152)	4
UN Agencies	-	1	1	269	(267)	3
Big Lottery Fund – Sierra Leone: My Body My Right	12	(7)	5	119	(123)	1
Big Lottery Fund – Sierra Leone: Ebola Response	2	-	2	-	-	2

Big Lottery Fund – People Affected by Typhoon Haiyan	-	-	-	825	(830)	(5)
Other institutional donors	904	(844)	60	1,774	(1,760)	74
Institutional donors	6,084	(5,799)	285	28,881	(28,848)	318
Corporations, trusts and major donors	2,810	696	3,506	5,964	(6,457)	3,013
Bill and Melinda Gates Foundation	230	(52)	178	109	(73)	214
Major partnerships	3,040	644	3,684	6,073	(6,530)	3,227
Street Kids International UK	118	-	118	-	(48)	70
Other income	118	-	118	-	(48)	70
Total restricted funds	12,339	(7,590)	4,749	39,028	(39,414)	4,363

¹ In country, the total project spend as at 30 June 2016 was £10,700,000 (2015: £8,073,000).

² In country, the total project spend as at 30 June 2016 was £5,805,000 in relation to the “Supporting Marginalised Girls in Sierra Leone to Complete Basic Education with Improved Learning Outcomes” project (2015: £3,697,000) and £1,049,000 in relation to the “GEC2 Partners Expansion: Supporting Primary School Girls and Children with Disabilities in the Context of the Government’s Ebola Transition and Recovery Plan” project (2015: nil).

Restatements are shown as per note 20.

The variances above arise due to timing differences between Plan International Inc incurring programme expenditure in country and the recognition by Plan International UK of liabilities in respect of grants payable to Plan International Inc.

18. Analysis of net assets between funds

GROUP	Unrestricted Funds		Restricted Funds Restated	Total Funds Restated
	General Restated	Designated Restated		
	£000	£000	£000	£000
Fund balances at 30 June 2016 are represented by:				
Tangible fixed assets	-	1,319	-	1,319
Current assets	6,582	-	12,500	19,082
Current liabilities	(1,206)	-	(8,122)	(9,328)
Provisions for liabilities and charges	(160)	-	(15)	(175)
Total net assets at 30 June 2016	5,216	1,319	4,363	10,898
Total net assets at 30 June 2015	4,347	1,706	4,749	10,802

CHARITY	Unrestricted Funds		Restricted	Total
	General Restated	Designated Restated	Funds Restated	Funds Restated
	£000	£000	£000	£000
Fund balances at 30 June 2016 are represented by:				
Tangible fixed assets	-	1,319	-	1,319
Current assets	6,569	-	12,500	19,069
Current liabilities	(1,193)	-	(8,122)	(9,315)
Provisions for liabilities and charges	(160)	-	(15)	(175)
Total net assets at 30 June 2016	5,216	1,319	4,363	10,898
Total net assets at 30 June 2015	4,347	1,706	4,749	10,802

19. Related parties

Plan International Inc

Plan International UK is a member of Plan International Inc as set out on p35. During the year Plan International UK transferred a total of £52,310,000 (2015: £47,761,000) directly to Plan International Inc and other Plan International entities to undertake international development programme activities in the field.

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 £6,184,000 (2015 restated: £7,590,000) of transfers to Plan International Inc outstanding at year-end. There was an additional accrual of £1,184,000 (2015: £3,347,000) of funds to be transferred to Plan International Inc in relation to the South Asia WASH Results Programme outstanding at year-end.

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 is a trustee of the DEC. In the year Plan International UK paid a subscription of £46,328 (2015: £37,425) to the DEC. None of this balance was outstanding at year-end (2015: nil). Plan International UK's income in the year included £2,094,000 (2015: £2,487,000) receivable from DEC appeals. Of this £1,728,000 was outstanding at year-end (2015: £2,190,000).

Street Kids International UK

Richard Street, one of our trustees, was on the Board of Street Kids International UK (SKI). On 30 March 2015, SKI, registered charity number 1125483, entered into a transfer deed with Plan International UK, under which certain assets were donated, and two staff members transferred via a TUPE process to Plan International UK. The donation of these restricted assets, consisting primarily of cash, is shown as “Donation from SKI” within “Other income” in the 2015 comparative column.

Transactions with subsidiary

Plan International UK has taken advantage of the exemption provided by FRS 102 Section 33 not to disclose balances with or transactions between parent companies and wholly-owned subsidiaries that are eliminated on consolidation.

Donations from trustees

In the year donations without conditions were received from trustees totalling £13,255 (2015: £6,149).

20. Restatement

A number of changes have been made to our accounting policies in order to comply with the Charities SORP 2015 and FRS 102.

Grants payable

Previously, grants payable were accounted for when funds were transferred to the grant recipient. All grant agreements have been reviewed and grants payable are now recognised on an accruals basis once all conditions that would limit the recognition of the funding commitment have been met. This point is often earlier than the point at which funds are transferred to the recipient, reducing the balance of restricted funds.

Employee benefits accrual

Under the SORP charities must recognise a liability for the cost of all benefits to which employees are entitled at the reporting date that have yet to be paid. A liability for paid annual leave not taken at year-end has been recognised on this basis, reducing the level of unrestricted funds at year-end.

Disclosure of governance costs on the face of the SOFA

Previously, governance costs were disclosed as a separate item on the face of the SOFA. They are now included within and allocated with support costs. There is no net impact on income or expenditure as a result of this change.

The impact of the above changes can be summarised as follows:

	Unrestricted Funds £000	Restricted Funds £000	Total Funds £000
Reconciliation of 2015 opening reserves:			
Fund balances brought forward	5,670	3,740	9,410
Grants payable	-	(3,247)	(3,247)
Employee benefits	(171)	-	(171)
Fund balances brought forward - restated	5,499	493	5,992
Reconciliation of 2015 closing reserves:			
Fund balances carried forward	6,247	12,339	18,586
Grants payable	-	(7,590)	(7,590)
Employee benefits	(194)	-	(194)
Fund balances carried forward - restated	6,053	4,749	10,802
Reconciliation of 2016 surplus/(deficit):			
Surplus/(deficit) under previous financial reporting framework	501	(1,793)	(1,292)
Grants payable	-	1,407	1,407
Employee benefits	(19)	-	(19)
Surplus/(deficit) as presented in the SOFA	482	(386)	96

Thank you

Plan International UK would like to thank the following trusts, statutory funders, corporate and individual donors who have supported our work over the period July 2015 – June 2016

Patrons

HRH The Duke of Edinburgh KG KT, Michael Aspel OBE, Baroness Gardner of Parkes, Marie Helvin, Virginia McKenna OBE, Lord Paul, Dr Miriam Stoppard, Baroness Warnock of Weeke, Len Woodley QC, Baroness Morris of Yardley, Sir John Holme

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Institutions

Big Lottery Fund, Comic Relief, Department for International Development (DFID), Disasters Emergency Committee (DEC), European Commission (EC), European Commission Humanitarian Aid and Civil Protection Office (ECHO), Isle of Man International Development Committee, Jersey Overseas Aid Commission, Office for the Coordination of Humanitarian Affairs (OCHA), Start Network, UN Women, UNICEF, World Bank

Trusts and foundations

The Band Aid Charitable Trust, The Beatrice Laing Trust, The Boltini Trust, The Brillig Charitable Trust, C H K Charities Limited, CML Family Foundation, The Evan Cornish Foundation, Freemasons in England and Wales, The Headley Trust, The Heald Charitable Trust, Jane Hodge Foundation, Latin American Children's Trust, Lovering Charitable Trust, Mercury Phoenix Trust, The Paterson Logan Trust, Souter Charitable Trust, Spears-Stutz Charitable Trust, The Usborne Foundation, The Waterloo Foundation

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The Shelagh Anne Venning Trust, Ms Van Almsick, Mr Windsor, and several other anonymous donors



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