



For children and  
equality for girls

# PLAN INTERNATIONAL UK TRUSTEES' ANNUAL REPORT 2024

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

# ABOUT PLAN INTERNATIONAL

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

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

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

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

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

and implementation of the programmes we fund overseas.

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

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

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



# WELCOME FROM OUR CEO AND CHAIR

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

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

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

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

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

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

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



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

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

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



**Rose Caldwell**  
Chief Executive



**Professor Sir Ian Diamond**  
Chair

# A MESSAGE FROM OUR YOUTH ADVISORY PANEL

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

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

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

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



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

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

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

**Aneurin**

Plan International UK YAP member

# OUR IMPACT



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

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

**1.3 MILLION**

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

**5.59 MILLION**

people indirectly reached through our work



Thanks to our

**56,900 UK SPONSORS**

we are supporting nearly

**63,000 CHILDREN**

**74,800 SUPPORTERS**

generously donated to our work

**7,500 CAMPAIGNERS**

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



# STRATEGIC REVIEW



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

# OUR STRATEGY

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

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

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

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



# PROGRAMME WITH IMPACT

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



Plan International / Peter Angad

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

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

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

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

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

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



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

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

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

**“I am able to teach others  
how to harvest and how to  
process vegetables.”**

**Akhimoni, 15, Bangladesh**

Akhimoni, 15, is learning to grow nutritious food in her school garden in Bangladesh.

Plan International / Ziaul-Haque



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

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

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

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

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

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

### **What is gender transformative education?**

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

## SPOTLIGHT: GIRLS' EDUCATION

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

### Supporting Adolescent Girls' Education (SAGE) in Zimbabwe

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

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

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


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



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

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

Hub development committee  
member, Harare



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

**Tina, 18, South Sudan**

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

## Education Cannot Wait in South Sudan

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

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

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

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

## SPOTLIGHT: SPONSORSHIP

### Supporting whole communities through sponsorship

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

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

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

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

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



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

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

**Tri, 12, Indonesia**



# VOICE FOR CHANGE

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

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

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

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

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

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

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



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

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

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

**Chetana, 19, Nepal**

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



## SPOTLIGHT:

### CRIME NOT COMPLIMENT

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

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

Dinah, 19, UK

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

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

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



Cheer Up Luv

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

# YOUTH CENTRED

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

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

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

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

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

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

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





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

**Mahawa, 17, Mali**

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

## MAXIMISE INCOME

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

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

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

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

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

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

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

# INSPIRING BRAND

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

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



Plan International / Sam Care

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

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

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

# THRIVING CULTURE

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

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

# THINK DIGITAL

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

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

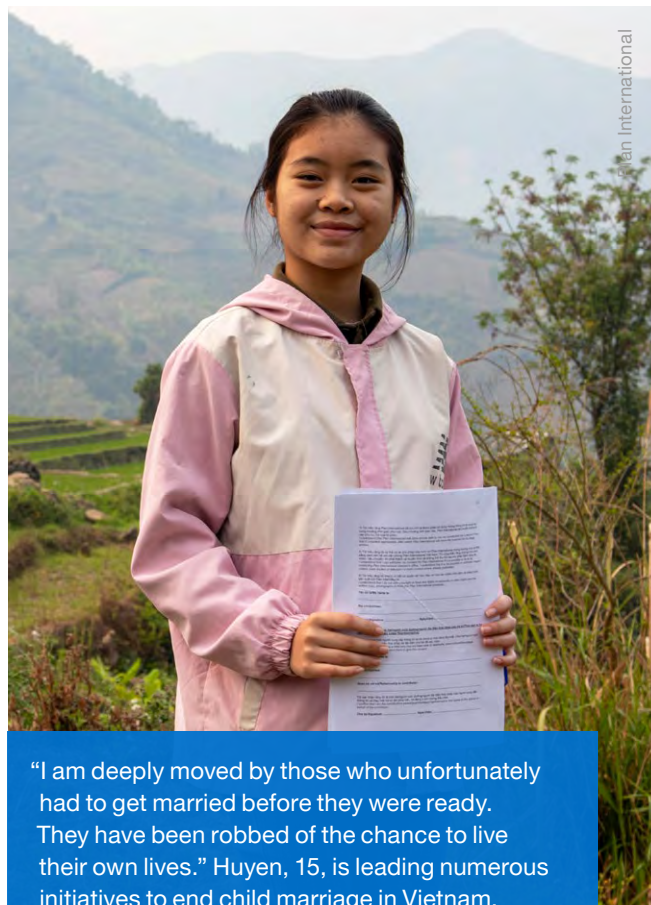
# ONE GLOBAL PLAN

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

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

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

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



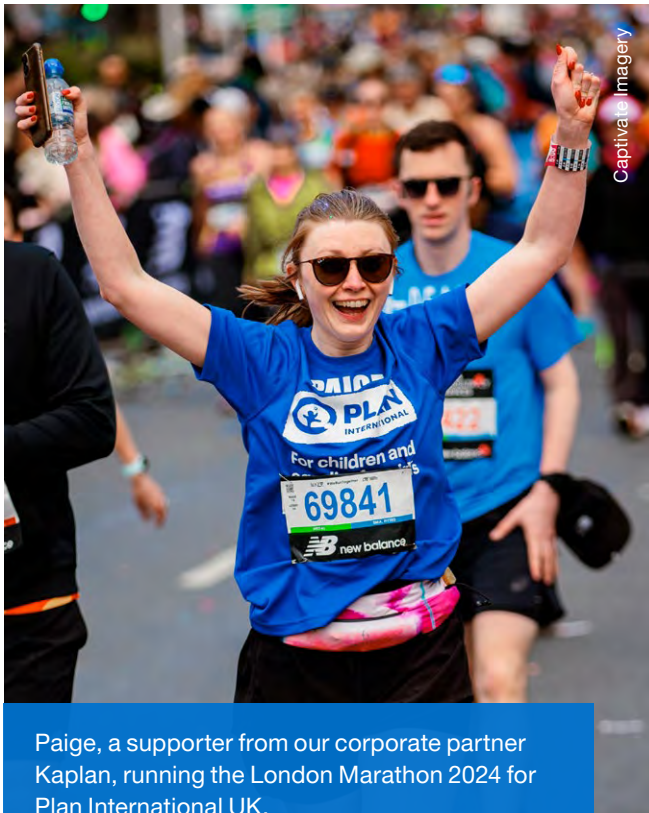
"I am deeply moved by those who unfortunately had to get married before they were ready. They have been robbed of the chance to live their own lives." Huyen, 15, is leading numerous initiatives to end child marriage in Vietnam.



# OUR SUPPORTERS

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

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



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

## Highlights:

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



# LOOKING BACK: STRATEGY HIGHLIGHTS 2021–2023

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

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

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

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

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

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

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

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

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

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

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

# LOOKING FORWARD: OUR 2024-2027 STRATEGY

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

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

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

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

## 1. DELIVERING OUR CORE FOCUS

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

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

### **We will continue to:**

#### **– Focus on achieving equality for girls**

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

#### **– Ensure our approach is youth-centred**

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

#### **– Respond to the growing climate crisis**

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

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

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

## 2. PRIORITISING STRATEGIC SHIFTS

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

### – Shift power to support locally led change

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

### – Scale up our humanitarian impact

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

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

### – Funding our impact

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

## 3. MAKING CHANGE POSSIBLE

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

### – Evidencing and learning from our impact

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



## – Being an effective and responsive organisation

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

### Our strategy in action

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

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

# STATUTORY REVIEW



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

# FINANCIAL REVIEW

## INCOME

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

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

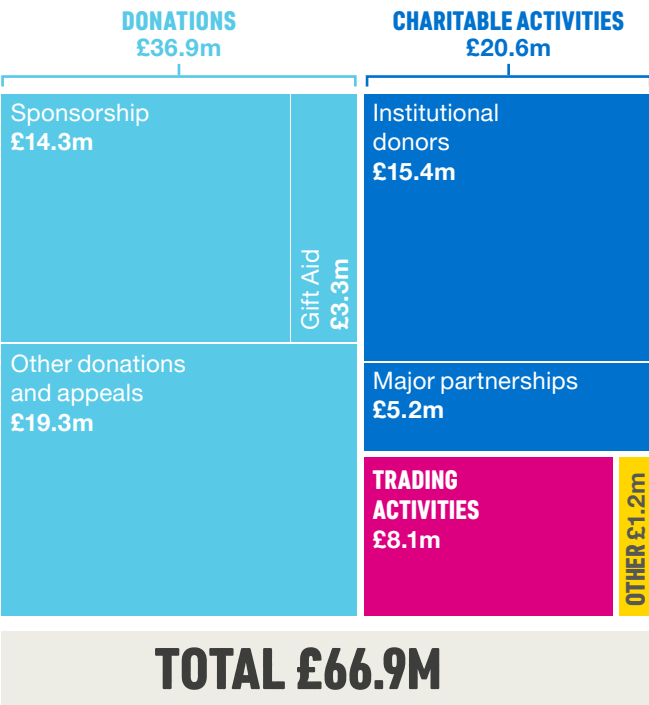
Income from institutional donors declined by £3.7m, to £15.4m. Of this, £2.7m is driven by European Commission contributions to both development and humanitarian programmes, as existing programmes come to an end. Education Cannot Wait income has decreased by £0.9m, from £4.3m to £3.5m, however they

remain our largest institutional donor in the year.

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

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

## WHERE OUR INCOME CAME FROM IN 2023/2024





EXPENDITURE

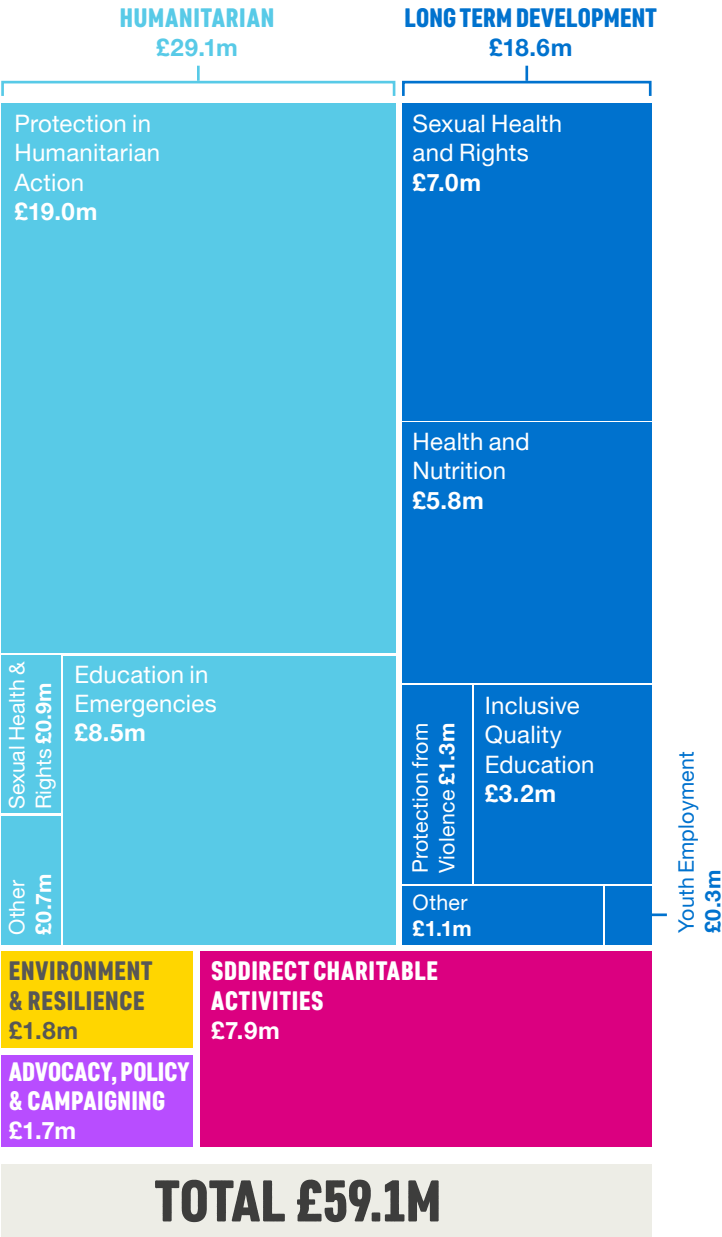
Expenditure in the year ended 30 June 2024 was £67.6m, a decrease of £8.1m against the prior year. This was driven by a decrease in charitable activities in line with the decline in income.

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

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

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

BREAKDOWN OF CHARITABLE ACTIVITIES IN 2023/24



## RESERVES AND FUNDS

The charity holds three categories of reserves:

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

### General Reserves

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

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

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

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

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

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

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

### Designated Reserves

We have two designated funds:

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

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

## Restricted Reserves

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



Plan International / Raj Kumar



# MANAGING RISK

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

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

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

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

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

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

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

# OUR PEOPLE

## DIVERSITY AND INCLUSION

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

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

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

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

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

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

## REMUNERATION POLICY

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

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

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

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



## STAFF AND VOLUNTEERS

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

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

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

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

## PAY GAP REPORTING

### Gender Pay Gap

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

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

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

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

### Ethnicity Pay Gap

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

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

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

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

## OUR ORGANISATION

### FUNDRAISING STATEMENT

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

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

The following principles guide our fundraising:

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

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

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

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

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

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

## HOW WE ARE GOVERNED AND MANAGED

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

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

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

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

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

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

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

## SETTING OURSELVES UP FOR SUCCESS

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



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

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

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

### **Employee engagement**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### Public benefit

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

### GRANT-MAKING POLICY

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

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

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

## **FINANCIAL RISK MANAGEMENT**

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

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

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

significant foreign currency risk and does not hold forward contracts.

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

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

## **GOING CONCERN**

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

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

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



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

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

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

## THE ENVIRONMENT

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

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

Indirect emissions – purchased electricity	0	tCO2e	68.15	–68.15 tCO2e
Indirect emissions – business travel mileage	1.08	tCO2e	1.05	+0.03 tCO2e
<b>Total</b>	<b>1.08</b>	<b>tCO2e</b>	<b>69.2</b>	<b>–68.12 tCO2e</b>
<b>Voluntary submission</b>				
Indirect emissions – other business travel	194.83	tCO2	164.98	+29.85 tCO2
Water supply	0.08	tCO2e	0.10	–0.02 +tCO2e
<b>Total</b>	<b>194.91</b>	<b>tCO2e</b>	<b>165.08</b>	<b>29.83 tCO2e</b>
<b>Total, all emissions</b>	<b>195.99</b>	<b>tCO2e</b>	<b>234.28</b>	<b>–38.29 tCO2e</b>
Emissions per FTE	0.702	tCO2e/ FTE	0.887	–0.185 tCO2e

## Methodology

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

calendar years and the corresponding years' conversion factor is applied, then added together to give the total emissions for the reporting period. Voluntary submission of indirect emissions from business travel, including air travel and train where applicable, has been obtained through our travel partner Diversity Travel. Data is calculated using BEIS conversion factors and use actual distances and class and travel type. All emissions are reported as tCO<sub>2</sub>e (tonnes of carbon dioxide equivalent). The intensity ratio used is full-time equivalent (FTE) employees, averaged across the reporting period.

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

## **SAFEGUARDING**

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

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

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

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

### **Safeguarding cases in FY24**

In FY24, we received 20 reports as follows:

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

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

### **UK operations**

Of the 10 reports made related to our UK operations:

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

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

### **International programmes**

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

Of the 10 reports related to our international programmes:

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

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

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

## **MODERN SLAVERY**

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

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

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

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

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

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

## **SOCIAL DEVELOPMENT DIRECT LIMITED**

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

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

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

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

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



# LEGAL AND ADMINISTRATIVE INFORMATION

## TRUSTEES

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

## LEADERSHIP TEAM

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

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

## COMPANY SECRETARY

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

## CHARITY REGISTRATION NUMBER

276035

## COMPANY REGISTRATION NUMBER

1364201

## CHARITY NAME

Plan International (UK)

## REGISTERED OFFICE

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

## INDEPENDENT AUDITORS

Haysmacintyre LLP (first appointed 24 February 2021)

## SOLICITORS

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

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

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

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019).
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards, comprising FRS 102, have been

followed, subject to any material departures disclosed and explained in the financial statements; and

- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

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

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

## STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

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

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

The Trustees' Annual Report, including the Strategic Report, was approved by the Board of Trustees on 3 October 2024 and signed on its behalf by:


A handwritten signature in black ink, appearing to read 'Ian Diamond', with a stylized flourish at the end.

**Professor Sir Ian Diamond**

Chair, Plan International UK

Date: 5 October 2024

# ACCOUNTS

A photograph of two young girls, Radmila (10) and Liudmila (9), standing outdoors in front of a green, leafy background. Both girls are smiling and wearing black backpacks. Radmila, on the left, is wearing an orange t-shirt and grey pants. Liudmila, on the right, is wearing a floral dress. There are several pink decorative lines: a large oval around the word 'ACCOUNTS' at the top left, a short horizontal line and a short vertical line near Radmila's head, and three short diagonal lines near Liudmila's head.

Radmila, 10, and Liudmila, 9, wearing their new backpacks. Together with partners, Plan International is working to help children fleeing conflict in Ukraine return to school.



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

## OPINION

We have audited the financial statements of Plan International UK for the year ended 30 June 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 June 2024 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

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

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

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

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

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

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

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

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

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

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

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

## Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 48, the trustees (who are also the directors of the charitable company for the purposes of company

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

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;

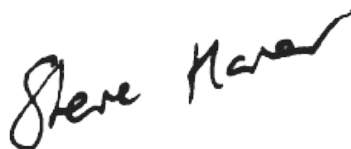
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Review of minutes of meetings;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, using data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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

## Use of our report

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



### Steven Harper

For and on behalf of Haysmacintyre LLP,  
Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

Date: 5 October 2024



# CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the income and expenditure accounts) for the year ended 30 June 2024

	Note	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
<b>INCOME FROM:</b>							
<b>Donations</b>	3						
Sponsorship		14,278	-	14,278	15,271	-	15,271
Gift Aid		3,320	-	3,320	3,594	-	3,594
Other donations and appeals		10,056	9,260	19,316	9,818	6,590	16,408
		<b>27,654</b>	<b>9,260</b>	<b>36,914</b>	<b>28,682</b>	<b>6,590</b>	<b>35,272</b>
<b>Charitable activities</b>							
Institutional donors	4	-	15,386	15,386	-	19,037	19,037
Major partnerships	5	-	5,198	5,198	-	10,578	10,578
		-	<b>20,584</b>	<b>20,584</b>	-	<b>29,615</b>	<b>29,615</b>
<b>Trading activities</b>	6	8,107	-	8,107	8,937	-	8,937
<b>Other</b>	6	1,248	-	1,248	778	-	778
<b>Total income</b>		<b>37,009</b>	<b>29,844</b>	<b>66,853</b>	<b>38,398</b>	<b>36,206</b>	<b>74,603</b>
<b>EXPENDITURE ON:</b>							
<b>Raising funds</b>	7	7,952	10	7,962	9,505	2	9,506
<b>Charitable activities</b>	7	28,513	30,625	59,138	28,860	36,663	65,523
<b>Other</b>		486	-	486	391	-	391
<b>Total expenditure</b>		<b>36,951</b>	<b>30,635</b>	<b>67,586</b>	<b>38,756</b>	<b>36,665</b>	<b>75,420</b>
<b>Net income/(expenditure)</b>		58	(791)	(733)	(358)	(459)	(817)
<b>Funds brought forward</b>	17	13,079	4,671	17,750	13,437	5,130	18,567
<b>Funds carried forward</b>	17	<b>13,137</b>	<b>3,880</b>	<b>17,017</b>	<b>13,079</b>	<b>4,671</b>	<b>17,750</b>

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

# CONSOLIDATED AND CHARITY BALANCE SHEET

As at 30 June 2024

	Note	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
<b>Fixed assets</b>					
Tangible assets	10	179	301	96	241
Intangible assets	11	669	796	509	407
Investments	12	-	-	1,706	1,706
<b>Total fixed assets</b>		<b>848</b>	<b>1,097</b>	<b>2,311</b>	<b>2,354</b>
<b>Current assets</b>					
Debtors	13	11,736	7,035	10,700	5,705
Cash at bank and in hand <sup>1</sup>		15,550	17,126	15,150	16,208
<b>Total current assets</b>		<b>27,286</b>	<b>24,162</b>	<b>25,850</b>	<b>21,913</b>
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	14	(10,847)	(7,055)	(9,776)	(5,196)
<b>Net current assets</b>		<b>16,439</b>	<b>17,106</b>	<b>16,074</b>	<b>16,717</b>
<b>Total assets less current liabilities</b>		<b>17,287</b>	<b>18,204</b>	<b>18,385</b>	<b>19,071</b>
Provisions for liabilities	15	(270)	(452)	(270)	(452)
<b>Total net assets</b>		<b>17,017</b>	<b>17,750</b>	<b>18,115</b>	<b>18,619</b>
<b>Funds</b>					
General funds	17	11,879	11,591	11,923	11,593
Designated funds	17	1,258	1,488	2,312	2,355
<b>Unrestricted funds</b>	<b>17</b>	<b>13,137</b>	<b>13,079</b>	<b>14,235</b>	<b>13,948</b>
<b>Restricted funds</b>	<b>17/18</b>	<b>3,880</b>	<b>4,671</b>	<b>3,880</b>	<b>4,671</b>
<b>Total funds</b>	<b>17</b>	<b>17,017</b>	<b>17,750</b>	<b>18,115</b>	<b>18,619</b>

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

The total income of the Charity for the year was £58,932,000 (2023: 66,202,000) and the charity's net deficit was £506,000 (2023: deficit £587,000). The notes on pages 58–90 form part of the financial statements. Approval and authorisation for issue of the financial statements on pages 55–90 was delegated by the Board of Trustees to the below trustees on 3 October 2024, who have signed on their behalf.



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



**Beverley Tew**  
Chair of the Audit, Finance  
and Risk Committee

# CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 30 June 2024

	2024 £000	2023 £000
<b>Cash flows from operating activities:</b>		
Net cash (outflow)/inflow from operating activities	(1,903)	(197)
<b>Cash flows from investing activities:</b>		
Interest received	590	267
Purchase of property, plant, equipment and intangible assets	(245)	(140)
<b>Change in cash and cash equivalents in the year</b>	<b>(1,558)</b>	<b>(70)</b>
<b>Change in cash and equivalents due to exchange rate movements:</b>		
Exchange rate gain/(loss)	(18)	(271)
<b>Cash and cash equivalents at the beginning of the year</b>	<b>17,126</b>	<b>17,467</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>15,550</b>	<b>17,126</b>
<b>Reconciliation of net income to net cash flows from operating activities</b>		
Net income for the year	(731)	(817)
Foreign exchange (gain)/loss	18	271
Interest received	(590)	(267)
Depreciation and amortisation charges	496	399
Decrease/(Increase) in debtors	(4,701)	605
(Decrease)/Increase in creditors	3,788	(441)
(Decrease) in provisions	(182)	53
<b>Net cash inflow from operating activities</b>	<b>(1,903)</b>	<b>(197)</b>

# NOTES FORMING PART OF THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES

### (a) Basis of preparation

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

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

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

### (b) Basis of consolidation

The consolidated statement of financial activities (SOFA), group balance sheet and statement of cash flows consolidate the financial statements of the Charity and its wholly-owned subsidiaries Foster Parents Plan International UK Ltd and SDDirect. The financial statements of the subsidiaries are consolidated with the

Charity on a line-by-line basis. Transactions and balances between the entities are eliminated on consolidation. Details on the subsidiaries are given in Note 12.

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

### (c) Fund accounting

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

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

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

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

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

### (d) Income

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



## Donations and legacies

Income from sponsors is accounted for on a receipts basis.

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

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

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

## Charitable activities

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

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

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

Income earned under contracts with donors where payments are contingent on the achievement of

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

## Gifts in Kind

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

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

## Trading activities

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

## Rental income

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

## (e) Expenditure

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

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

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

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

### **(f) Pension costs**

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

### **(g) Operating leases**

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

### **(h) Tangible fixed assets and depreciation**

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

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

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

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

### **(i) Intangible assets and amortisation**

Intangible assets are stated at cost less accumulated amortisation.

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

Computer software	3 years
Goodwill	5 years

### **(j) Financial instruments**

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

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

### **(k) Provisions for liabilities**

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

### **(l) Foreign currencies**

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

### **(m) Company status**

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

### **(n) Taxation status**

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

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

### **(o) Business combinations**

Business combinations are accounted for as an acquisition. The cost of a business combination is the

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

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

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

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

The trustees consider that there are no key sources of estimation uncertainty as at 30 June 2023, however the following critical accounting judgements have been identified below:

#### **Revenue recognition**

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

#### **Cost allocation**

The cost allocation methodology requires judgement as to what are the most appropriate bases to use to

apportion support costs; these are reviewed annually for reasonableness. Support costs are allocated as explained in policy 1d.

### Locally received income

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

### Sponsorship

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



When sponsored child Andrea, 14, from Ecuador became paralysed on one side, Plan International helped support her recovery. "I still can't write, but I know I will succeed because I want to become a great doctor. I want to save lives like mine was saved," says Andrea.



## 2. INCOME BY REGION: ORIGIN OF DONOR

	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
UK	37,009	21,912	58,921	38,398	25,044	63,442
Europe (Excl.UK)	-	1,449	1,449	-	4,829	4,829
Americas	-	6,480	6,480	-	6,320	6,320
Asia	-	3	3	-	12	12
East and South Africa	-	-	-	-	-	-
West and Central Africa	-	-	-	-	-	-
<b>Total</b>	<b>37,009</b>	<b>29,844</b>	<b>66,853</b>	<b>38,398</b>	<b>36,206</b>	<b>74,603</b>

## 3. DONATIONS

	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
Sponsorship	14,278	-	14,278	15,271	-	15,271
Gift Aid	3,320	-	3,320	3,594	-	3,594
Disasters Emergency Committee (DEC)	-	8,059	8,059	-	4,994	4,994
Plan Ltd	4,825	-	4,825	4,250	-	4,250
Other individual giving	1,136	391	1,527	1,095	381	1,475
Girls' Fund	-	643	643	-	682	682
Legacies	611	167	778	1,065	413	1,478
Gifts in Kind	-	-	-	-	121	121
Major donors	195	-	195	204	-	204
Corporates	90	-	90	56	-	56
Peoples Postcode Lottery (PPL)	3,100	-	3,100	3,000	-	3,000
Trusts and foundations	99	-	99	148	-	148
<b>Total</b>	<b>27,654</b>	<b>9,260</b>	<b>36,914</b>	<b>28,682</b>	<b>6,590</b>	<b>35,272</b>

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

The donation from Plan Ltd, a trading subsidiary of Plan International Inc (see note 20) of £4,825,000 (2023: £4,250,000) is a donation received under deed of covenant in order to support Plan International UK's charitable activities. The estimated amount of legacies which the charity has received notice of but has not been accrued was £1,233,000 (2023: £899,000).

## 4. CHARITABLE ACTIVITIES: INSTITUTIONAL DONORS

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

	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
Education Cannot Wait	-	3,490	3,490	-	4,341	4,341
UN Agencies	-	3,430	3,430	-	3,879	3,879
World Bank	-	3,254	3,254	-	3,372	3,372
Foreign, Commonwealth & Development Office (FCDO)	-	2,798	2,798	-	2,164	2,164
European Commission (EC)	-	1,073	1,073	-	2,573	2,573
Start Fund	-	845	845	-	712	712
European Civil Protection and Humanitarian Aid Operations (ECHO)	-	172	172	-	1,325	1,325
Other	-	324	324	-	670	670
<b>Total</b>	<b>-</b>	<b>15,386</b>	<b>15,386</b>	<b>-</b>	<b>19,037</b>	<b>19,037</b>

**b) The following table summarises all contributions from the UK Foreign, Commonwealth & Development Office (FCDO) in the year ended 30 June 2024 totalling £2,798,000 (2023: £2,164,000).**

<b>Country</b>	<b>Project name</b>	<b>2024 Total £000</b>	<b>2023 Total £000</b>
Zimbabwe	Supporting Adolescent Girls' Education	131	1,960
Zimbabwe	Supporting Adolescent Girls' Education (SAGE) II Programme	1,584	-
Zimbabwe	SAFE Adapted GALS training project	127	-
Zimbabwe	Gender Based Violence Fund	53	-
Ghana	MG Cubed – GEC Ghana	-	(3)
Kenya	Adolescent Girls Initiative – Kenya	-	(34)
Zambia	Financial Inclusion through Traditional Leadership	-	(21)
Tanzania	FCDO Shule Bora (Quality School)	334	188
Indonesia	ELRHA Data Driven Inclusion	30	45
Indonesia	ELRHA Dissemination Grant	16	-
UK	Promoting Equalities Regional Programme	380	30
Nigeria	NENTAD Protection in North East Nigeria	8	-
Sudan	Access to WASH	(10)	-
South Sudan	AHRC Protection Research	145	-
<b>Total</b>		<b>2,798</b>	<b>2,164</b>

Negative figures represent funds returnable where the full grant value recognised in previous years was not fully utilised.

## 5. CHARITABLE ACTIVITIES: MAJOR PARTNERSHIPS

	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
Corporates	-	2,885	2,885	-	8,484	8,484
Trusts and foundations <sup>1</sup>	-	1,970	1,970	-	1,557	1,557
Major donors <sup>1</sup>	-	230	230	-	516	516
Corporate Gifts in Kind	-	113	113	-	22	22
<b>Total</b>	<b>-</b>	<b>5,198</b>	<b>5,198</b>	<b>-</b>	<b>10,578</b>	<b>10,578</b>

<sup>1</sup> 2023 numbers have been restated as a donor previously classed as a Major Donor has now been reclassified under Trusts and Foundations.

## 6. TRADING ACTIVITIES AND OTHER INCOME

### a) Trading activities

	Unrestricted funds £000	Restricted funds £000	2024 Total £000	Unrestricted funds £000	Restricted funds £000	2023 Total £000
Programmatic trading income	8,065	-	8,065	8,892	-	8,892
Other trading income	42	-	42	45	-	45
<b>Total</b>	<b>8,107</b>	<b>-</b>	<b>8,107</b>	<b>8,937</b>	<b>-</b>	<b>8,937</b>

Programmatic trading income includes income from our trading subsidiary, Social Development Direct.



## b) Other Income

	Unrestricted funds	Restricted funds	2024 Total	Unrestricted funds	Restricted funds	2023 Total
	£000	£000	£000	£000	£000	£000
Rental income	656	-	656	511	-	511
Investment income	590	-	590	267	-	267
Other Income	2	-	2			
<b>Total</b>	<b>1,248</b>	<b>-</b>	<b>1,248</b>	<b>778</b>	<b>-</b>	<b>778</b>

## c) The Charity as lessor

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

	2024 Total	2023 Total
	£000	£000
Less than one year	95	497
Between two and five years	-	83
After five years	-	-
<b>Total</b>	<b>95</b>	<b>580</b>

These payments relate to the sub-lease of space within the Finsgate building to sub-tenants, with Plan International UK as their landlord. In addition to these lease payments, variable service charges are payable to Plan International UK based on an apportionment of shared building costs. There are no significant restrictions imposed by the lease arrangements. The current sub-leases come to an end on 8 September 2024.

## 7. TOTAL EXPENDITURE

### a) Analysis of total expenditure

Total Expenditure 2024	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2024 Total £000
<b>Expenditure on raising funds</b>					
Sponsorship	-	736	1,828	1,253	3,817
Institutional donors	-	521	36	450	1,007
Other donations and appeals	-	723	177	323	1,223
Major partnerships	-	937	77	901	1,915
	-	<b>2,917</b>	<b>2,118</b>	<b>2,927</b>	<b>7,962</b>
<b>Expenditure on charitable activities</b>					
<b>Long Term Development</b>	<b>14,464</b>	<b>2,316</b>	<b>1,044</b>	<b>764</b>	<b>18,588</b>
Sexual and Reproductive Health and Rights	5,725	732	291	289	7,037
Health and Nutrition	4,197	989	351	237	5,774
Inclusive Quality Education	2,394	346	294	130	3,164
Protection from Violence	1,044	132	33	52	1,261
Youth Employment and Entrepreneurship	220	27	2	11	260
Other	884	90	73	45	1,092
<b>Humanitarian</b>	<b>24,351</b>	<b>2,531</b>	<b>970</b>	<b>1,191</b>	<b>29,043</b>
Protection in Humanitarian Action	15,934	1,651	645	780	19,010
Education in Emergencies	7,077	752	289	347	8,465
Sexual Health and Rights	734	70	23	35	862
Other	606	58	13	29	706
<b>Environment and Resilience Programmes</b>	<b>1,485</b>	<b>173</b>	<b>24</b>	<b>72</b>	<b>1,754</b>
<b>Advocacy, Policy and Campaigning Work</b>	<b>164</b>	<b>442</b>	<b>563</b>	<b>674</b>	<b>1,843</b>
<b>SDD charitable activities</b>	<b>-</b>	<b>3,962</b>	<b>3,666</b>	<b>282</b>	<b>7,910</b>
	<b>40,464</b>	<b>9,424</b>	<b>6,267</b>	<b>2,983</b>	<b>59,138</b>
<b>Other expenditure</b>					
Rental costs	-	-	486	-	486
	-	-	<b>486</b>	-	<b>486</b>
<b>Sub total</b>	<b>40,464</b>	<b>12,341</b>	<b>8,871</b>	<b>5,910</b>	<b>67,586</b>
Reallocation of salaries <sup>1</sup>	-	2,769	-	(2,769)	-
<b>Total</b>	<b>40,464</b>	<b>15,110</b>	<b>8,871</b>	<b>3,141</b>	<b>67,586</b>

<sup>1</sup> Staff costs initially included within 'support costs' and 'direct costs' are reallocated to 'staff costs' in order to match the total shown in Note 8.

<b>Total Expenditure 2023</b>	<b>Grants paid £000</b>	<b>Staff costs £000</b>	<b>Direct costs £000</b>	<b>Support costs £000</b>	<b>2023 Total £000</b>
<b>Expenditure on raising funds</b>					
Sponsorship	-	938	1,777	1,202	3,917
Institutional donors	-	1,214	76	710	1,999
Other donations and appeals	-	1,086	544	469	2,098
Major partnerships	-	836	66	589	1,491
	-	<b>4,073</b>	<b>2,462</b>	<b>2,970</b>	<b>9,505</b>
<b>Expenditure on charitable activities</b>					
<b>Long Term Development</b>	<b>17,507</b>	<b>2,426</b>	<b>1,165</b>	<b>867</b>	<b>21,965</b>
Sexual and reproductive health and rights	4,544	518	170	215	5,447
Health and Nutrition	4,799	940	332	249	6,321
Inclusive Quality Education	4,427	637	485	228	5,777
Protection from Violence	1,088	123	33	51	1,294
Youth Employment and Entrepreneurship	2,000	175	128	95	2,397
Other	649	34	17	29	728
<b>Humanitarian</b>	<b>27,738</b>	<b>2,205</b>	<b>952</b>	<b>1,269</b>	<b>32,163</b>
Protection in Humanitarian Action	16,642	1,350	656	766	19,414
Education in Emergencies	8,076	626	207	366	9,274
Sexual Health and Rights	457	35	12	21	525
Other	2,563	194	76	116	2,950
<b>Environment and Resilience Programmes</b>	<b>1,522</b>	<b>125</b>	<b>26</b>	<b>67</b>	<b>1,740</b>
<b>Advocacy, Policy and Campaigning Work</b>	<b>11</b>	<b>454</b>	<b>267</b>	<b>537</b>	<b>1,269</b>
<b>SDD charitable activities</b>	<b>-</b>	<b>3,482</b>	<b>4,440</b>	<b>466</b>	<b>8,387</b>
	<b>46,778</b>	<b>8,690</b>	<b>6,849</b>	<b>3,206</b>	<b>65,523</b>
<b>Other expenditure</b>					
Rental costs	-	-	390	-	390
Trading activity costs	-	-	1	-	1
	-	-	<b>391</b>	-	<b>391</b>
<b>Sub total</b>	<b>46,778</b>	<b>12,764</b>	<b>9,702</b>	<b>6,176</b>	<b>75,420</b>
Reallocation of salaries <sup>1</sup>	-	2,368	-	(2,368)	-
<b>Total</b>	<b>46,778</b>	<b>15,132</b>	<b>9,702</b>	<b>3,808</b>	<b>75,420</b>

As per the Expenditure accounting policy, costs are allocated to the key strategic areas of activity. The key strategic areas of activity have been reviewed and revised in the 2023/24 accounts to provide a more meaningful overview. 2022/23 expenditure has been reallocated using the same methodology to provide a meaningful comparison.

	2024	2023
Net income is stated after charging:	£000	£000
Services provided by the Charity's auditors:		
Fees payable for the audit of the consolidated financial statements	72	74
Fees payable for other services:		
• Taxation and VAT	1	1
	73	75
Exchange rate losses/(gains)	18	271
Depreciation and amortisation	496	399
Operating lease rentals – buildings	838	831



## b) Grants paid

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

Grants are also made to other partner organisations to deliver programmes to help children, their families and communities and to respond in emergency situations.

A list of grants paid is given below:

Partner Organisation	Country	2024 £000	2023 £000
Payments to Plan International Inc	Various	39,074	45,584
Payments to Plan International National Organisation	Colombia	258	249
Payments to Plan International National Organisation	India	85	49
Payments to Plan International National Organisation	Indonesia	256	534
Payments to Plan International National Organisation	Germany	-	12
Payments to Plan International National Organisation	United States of America	17	19
<b>Payments to Plan International members</b>		<b>39,690</b>	<b>46,447</b>
African Women's Development & Communication Network	Sierra Leone	295	89
Christian Aid Nigeria	Nigeria	134	-
Social Development Direct	United Kingdom	117	-
Action Aid Nigeria	Nigeria	113	-
Christian Blind Mission (CBM) UK	Zimbabwe	85	128
The Open University	Zimbabwe	30	8
Relief International UK	Ethiopia	-	86
Puntland Development Research Center (PDRC)	Ethiopia	-	19
Handicap International UK	Sierra Leone	-	(1)
<b>Payments to Non-Plan International Organisations</b>		<b>774</b>	<b>331</b>
<b>Total Grants Payable</b>		<b>40,464</b>	<b>46,778</b>

### c) Analysis of support costs

	Raising Funds £000	Charitable activities £000	2024 Total £000	Raising Funds £000	Charitable activities £000	2023 Total £000
Information technology	681	719	1,400	726	755	1,482
Finance	516	553	1,069	322	365	687
Human resources	517	478	995	576	532	1,108
General management	443	419	862	290	437	727
Office and premises	365	392	757	636	642	1,277
Depreciation and amortisation	246	250	496	198	202	400
Governance	149	169	318	180	213	393
FX (Gains)/Losses	10	3	13	42	55	96
Loss on disposal of fixed assets	-	-	-	-	5	5
<b>Total</b>	<b>2,927</b>	<b>2,983</b>	<b>5,910</b>	<b>2,970</b>	<b>3,206</b>	<b>6,176</b>

Support costs are allocated between activities on the basis of the number of staff employed on those activities during the year. In 2024 we reclassified finance staff working on International and UK Programmes as support costs (previous split across fundraising and charitable expenditure) to give a more transparent view of total support costs.

### (d) Analysis of governance costs

	2024 £000	2023 £000
Legal and other professional fees – Gifts in Kind	113	143
Legal and other professional fees	14	55
External audit fees	83	84
Apportionment of staff costs	91	89
Internal audit fees	17	22
Other	-	-
	<b>318</b>	<b>393</b>

## 8. STAFF COSTS

	2024	2023
	£000	£000
<b>Staff costs</b>		
Wages and salaries	12,675	12,619
Social security costs	1,347	1,358
Pension costs	849	878
<b>Sub Total</b>	<b>14,871</b>	<b>14,855</b>
Agency staff	239	277
<b>Total</b>	<b>15,110</b>	<b>15,132</b>

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

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

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

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

	2024 Number	2023 Number
£60,000–£69,999	18	11
£70,000–£79,999	12	10
£80,000–£89,999	12	4
£90,000–£99,999	5	2
£100,000–£109,999	1	2
£110,000–£119,999	2	1
<b>Total<sup>1</sup></b>	<b>50</b>	<b>30</b>

<sup>1</sup>30 of the 50 staff in 2024 who are paid over £60,000 are employed by SDDirect (2023: 15).

Total employer pension contributions for these employees were £243,415 (2023: £223,990).

The highest paid employee in 2024 was the Chief Executive, who received £159,742, in the year including pension contributions and employer National Insurance contributions (2023: £156,374) and received no benefits in kind (£2023: £nil).

The Leadership Team are the key management personnel of the charity. The total remuneration and benefits including pension contributions and employer National Insurance contributions of the key management personnel was £811,839, for 7 roles (2023: £797,035 for 7 roles).

None of the above received any benefits in kind. Redundancy and severance payments to staff in the year totalled £96,614 (2023: £363,511).

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

	2024 Headcount	2023 Headcount	2024 FTE	2023 FTE
Fundraising	62	62	61	60
Communications, Advocacy & UK Programmes	45	44	43	40
International Programmes	51	68	50	66
Operations & CEO Office	49	41	42	40
SDDirect	72	61	62	57
<b>Total</b>	<b>279</b>	<b>276</b>	<b>258</b>	<b>263</b>

## 9. TRUSTEES' REMUNERATION

None of the trustees received any remuneration during the year for services to Plan International UK (2023: nil). Directly-incurred expenses of the trustees borne by Plan International UK in the year ended 30 June 2024 were £10,093 (2023: £1,559). These expenses related to costs incurred by six trustees to attend Board meetings and Programme visits.

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

To protect the charity from loss arising from the neglect or default of its trustees, employees, or agents

To indemnify the trustees or other officers against the consequence of any neglect or default on their part.



## 10. TANGIBLE ASSETS

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

GROUP AND CHARITY 2023	Leasehold property improvements	Office equipment	Computer hardware	Computer software	Total
	£000	£000	£000	£000	£000
<b>Costs</b>					
At 1 July 2022	1,687	336	502	-	2,525
Additions	-	1	16	-	17
Disposals	-	-	(23)	-	(23)
Transfers	-	-	-	-	-
<b>At 30 June 2023</b>	<b>1,687</b>	<b>337</b>	<b>494</b>	<b>-</b>	<b>2,518</b>
<b>Accumulated depreciation</b>					
At 1 July 2022	1,361	322	394	-	2,077
Charge for the year	129	9	4	-	142
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
<b>At 30 June 2023</b>	<b>1,490</b>	<b>330</b>	<b>398</b>	<b>-</b>	<b>2,219</b>
<b>Net book value</b>					
At 30 June 2022	479	32	155	-	666
<b>At 30 June 2023</b>	<b>197</b>	<b>7</b>	<b>96</b>	<b>-</b>	<b>300</b>

## 11. INTANGIBLE FIXED ASSETS

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

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

**GROUP AND CHARITY**  
**As at June 30 2023**

**Computer  
software**  
**£000**

**Goodwill<sup>1</sup>**  
**£000**

**Total**  
**£000**

<b>Costs</b>			
At 1 July 2022	1,938	1,148	3,086
Additions	109	-	109
Disposals	-	-	-
Transfers	-	-	-
<b>At 30 June 2023</b>	<b>2,047</b>	<b>1,148</b>	<b>3,195</b>
<b>Accumulated depreciation</b>			
At 1 July 2022	1,652	530	2,182
Charge for the year	(11)	230	217
Disposals	-	-	-
Transfers	-	-	-
<b>At 30 June 2023</b>	<b>1,641</b>	<b>760</b>	<b>2,399</b>
<b>Net book value</b>			
At 30 June 2022	287	618	906
<b>At 30 June 2023</b>	<b>406</b>	<b>388</b>	<b>796</b>

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

## 12. INVESTMENTS CHARITY

	<b>2024</b>
<b>Shares in subsidiary undertakings</b>	<b>£</b>
At 1 July 2023	1,706,133
Additions	-
<b>At 30 June 2024</b>	<b>1,706,133</b>

Foster Parents Plan International (UK) Ltd is a trading company registered in England and Wales as company number 02457093, whose main activities are the licensing of the use of Plan International UK trademarks to third parties, and carrying out other non-primary purpose trading activities. In prior years the company also managed society lotteries. Each year the subsidiary makes a charitable donation under a deed of covenant of any taxable profits to Plan International UK. At 30 June 2024 the investment in Foster Parents Plan International (UK) Ltd was £2.

During the financial year ended 30 June 2020, Plan International UK invested £1,706,000 in Social Development Direct Limited, a trading company registered in England and Wales as company number 03846881, who provide high-quality, innovative and expert social development assistance and research services, including technical advice and support, research, development assistance programme design, delivery and management, monitoring and evaluation. Their clients are leading international development agencies, INGOs and foundations. The brought forward investment balance at 1 July 2023 relates to Plan International UK's investment in the entire issued share capital of Foster Parents Plan International UK Ltd and Social Development Direct Limited.

<b>SUBSIDIARY: Foster Parents Plan International (UK) Ltd</b>	<b>2024</b>	<b>2023</b>
Total turnover	43	48
Total expenditure	(10)	(16)
Donation to Plan International UK	(33)	(32)
<b>Net result for the year</b>	<b>-</b>	<b>-</b>

The aggregate of assets, liabilities and funds was:

	<b>2024</b>	<b>2023</b>
Total assets	62	57
Total liabilities	(62)	(57)
<b>Total funds</b>	<b>-</b>	<b>-</b>

<b>SUBSIDIARY: Social Development Direct LTD</b>	<b>2024</b>	<b>2023</b>
Total turnover	8,065	8,892
Total expenditure	(7,910)	(8,387)
Donations to Plan International UK	(155)	(505)
<b>Net result for the year</b>	<b>-</b>	<b>-</b>

The aggregate of assets, liabilities and funds was:

	<b>2024</b>	<b>2023</b>
Total assets	1,964	2,283
Total liabilities	(1,516)	(1,834)
<b>Total funds</b>	<b>448</b>	<b>449</b>



## 13. DEBTORS

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Amounts owed by institutional donors	5,305	2,692	5,305	2,692
Accrued income	4,761	2,042	4,260	2,042
Amounts owed by Plan International Inc	46	475	46	475
Other debtors	1,275	1,529	509	249
Prepayments	349	297	234	215
Amounts owed by subsidiaries	-	-	346	32
<b>Total debtors</b>	<b>11,736</b>	<b>7,035</b>	<b>10,700</b>	<b>5,705</b>

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

### a) Analysis of creditors

	Group 2024 £000	Group 2023 £000	Charity 2024 £000	Charity 2023 £000
Accruals of transfers to Plan International Inc	8,330	3,571	8,330	3,571
Accruals of transfers to other partners	164	136	164	136
Deferred income and other creditors	141	143	129	124
Other accruals	1,179	1,718	638	639
Taxation and social security	495	572	376	472
Trade creditors	292	547	28	131
Amounts owed to Plan International Organisations	69	31	69	31
VAT payable	177	337	42	93
<b>Total creditors</b>	<b>10,847</b>	<b>7,055</b>	<b>9,776</b>	<b>5,196</b>

## b) Deferred income and other creditors

GROUP 2024	As at 1 Jul 2023 £000	Income Deferred	Deferrals Released	As at 30 June 2024 £000
Trading and other income	143	146	(148)	141
<b>Total deferred income</b>	<b>143</b>	<b>146</b>	<b>(148)</b>	<b>141</b>

Income deferred in the year for the charity comprised £146,000 (2023: £143,000).

## 15. PROVISIONS FOR LIABILITIES

GROUP AND CHARITY 2024	As at 1 July 2023 £000	Provision created £000	Provision released £000	Provision utilised £000	As at 30 June 2024 £000
Dilapidations	440	-	(440)	-	-
Grants	13	257	-	-	270
<b>Total</b>	<b>453</b>	<b>257</b>	<b>(440)</b>	<b>-</b>	<b>270</b>

Dilapidations represent the estimated cost required to make good Plan International UK's headquarters upon the termination of the lease with our landlords. The lease on Plan UK headquarters expires on the 8th December 2024 and the landlord has confirmed that the dilapidations cost is not required, therefore the provision has been released. Grants represents the estimated funds returnable to donors where the group has not been able to spend funds received in accordance with donor wishes, including losses incurred from fraud and disallowances at Country Office level. Losses are recovered from Plan International Inc such that Plan International UK suffers no net loss.

## 16. COMMITMENTS

### a) Commitments under operating leases

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

GROUP	Land and buildings 2024 £000	Other 2024 £000	Total 2024 £000	Land and buildings 2023 £000	Other 2023 £000	Total 2023 £000
<b>Operating lease expiring:</b>						
Less than one year	388	4	392	932	5	937
Between two and five years	-	4	4	388	-	388
After five years	-	-	-	-	-	-
<b>Total</b>	<b>388</b>	<b>8</b>	<b>396</b>	<b>1,321</b>	<b>5</b>	<b>1,325</b>

### b) Programme Commitments

At year end, the group had undertaken to deliver projects which will be completed over a number of years. The majority of the funds needed for these projects are subject to legal agreements with donors to ensure that Plan International UK will be reimbursed. For some of these projects, Plan International UK is required to provide additional funding to match that provided by the main donor. At 31 June 2024, donors had yet to be found for programme commitments totalling £864,000 (2023: £2,018,000), as detailed below:

GROUP	Total 2024 £000	Total 2023 £000
Less than one year	504	1,745
Between two and five years	296	273
After five years	64	-
<b>Total</b>	<b>864</b>	<b>2,018</b>

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

### c) Capital commitments

The value of group contracts placed in the year for future capital expenditure not accrued for in the financial statements was £nil (2023: £nil).

## 17. STATEMENT OF FUNDS

GROUP AND CHARITY 2024	Balance 1 July 2023	Total Income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2024
	£000	£000	£000	£000	£000	£000
<b>Unrestricted funds:</b>						
General funds	11,592	28,944	(28,886)	-	229	11,879
Designated funds: Social Development Direct	391	8,065	(8,065)	-	22	413
Designated funds: Plan UK Fixed asset fund	1,096	-	-	-	(251)	845
<b>Total unrestricted funds</b>	<b>13,079</b>	<b>37,009</b>	<b>(36,951)</b>	<b>-</b>	<b>-</b>	<b>13,137</b>
<b>Restricted funds</b>	<b>4,671</b>	<b>29,844</b>	<b>(30,635)</b>	<b>-</b>	<b>-</b>	<b>3,880</b>
<b>Total funds</b>	<b>17,750</b>	<b>66,853</b>	<b>(67,586)</b>	<b>-</b>	<b>-</b>	<b>17,017</b>

CHARITY 2024	Balance 1 July 2023	Total Income	Total Expenditure	Acquisition	Transfers	Balance 30 June 2024
	£000	£000	£000	£000	£000	£000
<b>Unrestricted funds:</b>						
General funds	11,593	29,054	(28,767)	-	43	11,923
Designated funds: Social Development Direct	1,706	-	-	-	-	1,706
Designated funds: Plan UK Fixed asset fund	649	-	-	-	(43)	606
<b>Total unrestricted funds</b>	<b>13,948</b>	<b>29,054</b>	<b>(28,767)</b>	<b>-</b>	<b>-</b>	<b>14,235</b>
<b>Restricted funds</b>	<b>4,671</b>	<b>29,844</b>	<b>(30,635)</b>	<b>-</b>	<b>-</b>	<b>3,880</b>
<b>Total funds</b>	<b>18,619</b>	<b>58,898</b>	<b>(59,402)</b>	<b>-</b>	<b>-</b>	<b>18,115</b>

## 18. RESTRICTED FUNDS

Restricted funds comprise unexpended balances on donations and grants and contracts given for specific purposes. These funds will be expended in future years in accordance with donor wishes.

GROUP AND CHARITY	Balance 01 July 2022 £000	Income £000	Expenditure £000	Balance 30 June 2023 £000	Income £000	Expenditure £000	Balance 30 June 2024 £000
Girls Fund	226	682	(638)	270	643	(668)	245
DEC – Ukraine Humanitarian Appeal	-	4,556	(4,548)	8	8,059	(8,243)	(176)
DEC – Cyclone Idai Appeal	(4)	-	-	(4)	-	11	7
DEC – Covid Appeal	(8)	438	(432)	(2)	-	2	-
Other voluntary income including appeals	984	914	(1,087)	811	558	(575)	794
<b>Donations</b>	<b>1,198</b>	<b>6,590</b>	<b>(6,705)</b>	<b>1,083</b>	<b>9,260</b>	<b>(9,473)</b>	<b>870</b>
FCDO – Supporting Adolescent Girls Education (SAGE) II Programme	-	-	-	-	1,583	(1,685)	(102)
FCDO – Promoting Equalities Regional Programme	-	-	-	-	380	(555)	(175)
FCDO – Shule Bora (Quality School)	6	188	(214)	(20)	334	(266)	48
FCDO – Supporting Adolescent Girls' Education Zimbabwe	83	1,960	(2,125)	(82)	131	(49)	-
FCDO – Others	228	16	(173)	71	370	(398)	43
ECW	14	4,341	(4,036)	319	3,490	(3,840)	(31)
ECHO	92	1,325	(1,324)	93	172	(172)	93
European Commission – Promoting universal Sexual and Reproductive Health and Rights of vulnerable adolescents in Africa	-	801	(565)	236	635	(634)	237



European Commission – Building Resilience: Education Opportunities in Fragile and Crisis Affected Environments	(12)	408	(605)	(209)	(122)	414	83
European Commission – Joint Action for Nutrition Outcome (JANO)	11	515	(514)	12	334	(367)	(21)
European Commission – Others	(38)	849	(545)	266	226	(288)	204
UNOCHA	(7)	669	(567)	95	818	(933)	(20)
UNICEF	(29)	1,758	(1,756)	(27)	1,779	(1,840)	(88)
UN Agencies – Others	110	1,452	(1,407)	155	833	(882)	106
World Bank – Eu Sou Capaz Girls Empowerment Program	(15)	2,323	(2,349)	(41)	2,409	(2,556)	(188)
World Bank – Accelerating Nutrition Result in Nigeria	478	991	(1,064)	405	817	(948)	274
World Bank – Others	(1)	58	(74)	(17)	28	(33)	(22)
Other institutional donors	242	1,383	(1,598)	27	1,169	(1,223)	(27)
<b>Institutional donors</b>	<b>1,162</b>	<b>19,037</b>	<b>(18,916)</b>	<b>1,283</b>	<b>15,386</b>	<b>(16,255)</b>	<b>414</b>
Corporates	1,660	8,506	(8,493)	1,673	2,998	(3,031)	1,640
Major donors	263	516	(569)	210	230	(224)	216
Trusts and foundations	847	1,557	(1,984)	420	1,971	(1,652)	739
<b>Major partnerships</b>	<b>2,770</b>	<b>10,579</b>	<b>(11,045)</b>	<b>2,304</b>	<b>5,199</b>	<b>(4,907)</b>	<b>2,596</b>
<b>Total restricted funds</b>	<b>5,130</b>	<b>36,206</b>	<b>(36,665)</b>	<b>4,671</b>	<b>29,844</b>	<b>(30,635)</b>	<b>3,880</b>

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

Restricted Funds by Region	Balance 01 July 2022	Income	Expenditure	Balance 30 June 2023	Income	Expenditure	Balance 30 June 2024
	£000	£000	£000	£000	£000	£000	£000
Asia	442	5,568	(5,131)	880	3,455	(3,760)	575
East and Southern Africa	365	12,953	(13,003)	315	9,211	(9,586)	(60)
UK	(86)	227	(299)	(158)	569	(581)	(170)
West and Central Africa	610	6,416	(6,637)	389	4,827	(4,810)	406
Americas	(13)	1,837	(1,810)	15	1,245	(1,131)	129
Europe	968	7,036	(7,177)	827	8,838	(9,963)	(298)
Multiple Regions <sup>1</sup>	180	1,769	(1,996)	(46)	1,155	(707)	402
Not defined <sup>2</sup>	2,663	398	(612)	2,449	544	(98)	2,895
<b>Total restricted funds</b>	<b>5,130</b>	<b>36,206</b>	<b>(36,665)</b>	<b>4,671</b>	<b>29,844</b>	<b>(30,635)</b>	<b>3,880</b>

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

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

## 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### GROUP AND CHARITY 2024

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

### CHARITY 2024

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000	£000	£000
Fund balances at 30 June 2023 are represented by:				
Tangible fixed assets	-	96	-	96
Intangible Assets	-	2,215	-	2,215
Current assets	12,993	-	12,857	25,850
Current liabilities	(1,070)	-	(8,707)	(9,776)
Provisions for liabilities and charges	-	-	(270)	(270)
<b>Total net assets at 30 June 2024</b>	<b>11,923</b>	<b>2,312</b>	<b>3,880</b>	<b>18,115</b>
Total net assets at 30 June 2023	11,592	2,354	4,673	18,619

## GROUP AND CHARITY 2023

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000	£000	£000
Fund balances at 30 June 2023 are represented by:				
Tangible fixed assets	-	301	-	301
Intangible Assets	-	796	-	796
Current assets	13,356	2,223	8,582	24,162
Current liabilities	(1,325)	(1,834)	(3,897)	(7,055)
Provisions for liabilities and charges	(440)	-	(12)	(452)
<b>Total net assets at 30 June 2023</b>	<b>11,592</b>	<b>1,487</b>	<b>4,671</b>	<b>17,750</b>
Total net assets at 30 June 2022	11,679	1,760	5,130	18,567

## CHARITY 2023

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000	£000	£000
Fund balances at 30 June 2023 are represented by:				
Tangible fixed assets	-	241	-	241
Intangible Assets	-	2,113	-	2,113
Current assets	13,330	-	8,582	21,913
Current liabilities	(1,299)	-	(3,897)	(5,196)
Provisions for liabilities and charges	(440)	-	(13)	(453)
<b>Total net assets at 30 June 2023</b>	<b>11,592</b>	<b>2,354</b>	<b>4,673</b>	<b>18,619</b>
Total net assets at 30 June 2022	11,679	2,397	5,130	19,206

## 20. RELATED PARTIES

### Plan International Inc

Plan International UK is a member of Plan International Inc. During the year Plan International UK transferred cash totalling £26,703,000 (2023: £36,573,000) directly to Plan International Inc and other Plan International entities to undertake international development programme activities in overseas countries. In addition, £8,046,000 (2023: £10,939,000) was transferred directly from our donors to Plan International entities.

In line with our approach of accruing transfers once all conditions that would limit recognition of the funding commitment have been met, there was an accrual of £4,943,000 (2023: £1,065,000) of transfers to Plan International Inc outstanding at year-end.

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

### Plan Ltd

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

### Disasters Emergency Committee

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

In the year Plan International UK made a membership donation of £57,377 (2023: £105,506), 2023 represented 2 years membership to the DEC. Plan International UK's income in the year included £8,059,000 (2023: £4,994,000) receivable from DEC appeals. Of this £2,825,000 was outstanding at year-end (2023: £nil).

### International Broadcasting Trust

Rose Caldwell, CEO of Plan International UK, is the Chair of the International Broadcasting Trust. In the year, Plan International UK paid membership fees totalling £5,000 (2023: £10,000), 2023 represents 2 years membership.

### Plan International UK Trustees

In the year donations were received from trustees totalling £2,131 (2023: £101,048).

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

Beverley Tew, trustee, is a non-executive director of the FCDO. Plan International UK's income in the year included £2,798,000 (2023: £2,164,000) receivable from the FCDO.



### Foster Parents Plan International UK Ltd

The below table shows the transactions that took place between Foster Parents Plan International UK Ltd and Plan International UK in the year ended June 2024. Plan International UK incurred £nil (2023: £nil) of costs that were recharged to FPPI UK for staff time and other overheads.

Party	Nature of Relationship	Transaction	Income for the year ended 30 June 2024 £000	Expenditure for the year ended 30 June 2024 £000	Debtor balance for the year ended 30 June 2024 £000	Creditor balance for the year ended 30 June 2024 £000
<b>Foster Parents Plan International UK Ltd.</b>	Wholly owned subsidiary	The subsidiary's taxable profits are donated under a deed of covenant to Plan International UK	33	-	-	-

### Social Development Direct Limited

The below table shows the transactions that took place between Social Development Direct Limited and Plan International UK in the in the year ended 30 June 2024.

Party	Nature of Relationship	Transaction	Income for the period ended 30 June 2024 £000	Expenditure for the period ended 30 June 2024 £000	Debtor balance as at 30 June 2024 £000	Creditor balance as at 30 June 2024 £000
<b>Social Development Direct LTD</b>	Wholly owned subsidiary	The subsidiary's taxable profits are donated to Plan International UK	155	117	-	304

# THANK YOU

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

Plan International UK would particularly like to thank the following for their support over the period 01 July 2023–30 June 2024.

## YOUTH ADVISORY PANEL

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

## TRUSTS AND FOUNDATIONS

The Anglo-American Charitable Foundation, The CHK Foundation, COSARAF Foundation, Cranswick Trust, Cynara Foundation, Ennismore Foundation, Foundation for Education to Improve Family Planning, John Swire 1989 Charitable Trust, LACT Programme – The Karlsson Játiva Charitable Foundation, Moondance Foundation, People's Postcode Lottery, See Change, Swire Charitable Trust.

## CORPORATE SUPPORTERS

AstraZeneca, Barratt Developments Plc, Brides Do Good, Costa Foundation, CVC, First Sentier Investors, Ford GB & Ireland, Freshfields Bruckhaus Deringer, Inflexion Foundation, Kaplan International, Lloyd's, Mowgli Street Food.

National Grid, Simmons & Simmons Charitable Foundation, Standard Chartered Foundation, Study Group, Wilmington Trust Services.

## DONORS

Andrew Phillippis, Chris and Natalie Letcher, David Soanes, Fiona Rickard, Helen and Colin David, Helen Hurst and Matthew Witt, John M Hill, Lisa Eldridge, Nilema Bhakta-Jones, Roger and Jenny Dennis, Stephen Lloyd, Tom Hearn.

## INSTITUTIONS

Education Cannot Wait, European Civil Protection and Humanitarian Aid Operations (ECHO), European Commission (EC), Foreign, Commonwealth & Development Office (FCDO), Jersey Overseas Aid, Start Fund, UN Agencies, World Bank.

## HIGH-PROFILE SUPPORTERS

alt-J, Charlene White, Dame Denise Lewis, Emily Eavis, Fats Timbo, Gemma Styles, Gillian Joseph, Gurinder Chadha, Hillary Clinton, Joanne Froggatt, Kate Lawler, Laura Whitmore, Matilde Mourinho, Misan Harriman, Sarina Wiegman, Will Poulter.

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

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

**On the cover:** After taking part in training run by Plan International, 18-year-old Eunice from Mozambique set up a group of activists in her village to tackle problems facing children and young people. “I can now defend my rights and those of others,” she says.



**For children and  
equality for girls**