



For children and  
equality for girls

# PLAN INTERNATIONAL UK TRUSTEES' ANNUAL REPORT 2022

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COMPANIES HOUSE

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Thank you	88

The information included on pages 7–29 constitutes Plan International UK's Strategic Report for the year to 30 June 2022.

On the cover: 11-year-old Amina lives in a resettlement centre in Mozambique's Chiure District. Although finding food is a daily struggle, she makes sure she goes to school every day: "When I finish school I want to become a teacher."

## ABOUT PLAN INTERNATIONAL

Plan International is an independent development and humanitarian organisation that advances children's rights and equality for girls. We strive for a just world, working together with children, young people, our supporters and partners.

For more than 85 years, we've been building powerful partnerships for children's rights and fighting inequality. We're striving for a world where every child has the same opportunity to grow into their full potential, and where every girl is valued.

Plan International works with communities across more than 75 countries to tackle the root causes of exclusion and inequality for all children. We're building a future where every girl can be safe, in control of her own body, and has access to the education and opportunities she needs to thrive. And if disaster strikes, we're there too. We work to protect children, keep them learning and help their communities to recover, rebuild and develop their resilience.

Plan International UK is part of the Plan International global family that stands together for children's rights and equality for girls. We lead the work of the charity in the UK. This includes raising funds from the UK public and through partnerships with institutions, trusts and corporates; leading on advocacy and campaigning in the UK; and delivering programmes for girls in the UK, too.

Plan International UK works in partnership with Plan International to ensure the effective management and implementation of programmes we fund overseas.

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

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

The Trustees' Annual Report 2022 covers the period 1 July 2021–30 June 2022.



## WELCOME FROM OUR CEO AND CHAIR

We began this year with careful optimism that the worst of the Covid-19 pandemic had passed, hoping that we could look to a period of recovery and rebuilding in impacted communities. Sadly, this hope was short-lived, as a new crisis very quickly unfolded with the outbreak of war in Ukraine in February.

The events in Ukraine saw Plan International rapidly mobilise resources to respond to the unfolding humanitarian crisis, setting up new operations in Moldova, Romania and Poland to offer child protection, safeguarding and emergency education to some of the millions of refugees.

We were humbled by the speed and scale of the response by our generous supporters to our Ukraine appeal. You donated over £820k directly to Plan International, and as a member of the Disaster's Emergency Committee (DEC) we were able to access a further £12m for the life-changing response on the ground over the next years. It was the DEC's biggest appeal response since the 2004 Asian tsunami.

Social Development Direct, Plan International UK's consultancy subsidiary, has also been active in the Ukraine humanitarian response, having been appointed by the DEC to provide an online Safeguarding Support Hub. This vital resource provides expertise and guidance to local organisations and individuals involved

with responding to the Ukraine crisis, ensuring they are equipped with practical and accessible safeguarding support.

One of the outcomes of the conflict has been the disruption of wheat exports from Ukraine. This disruption has exacerbated a hunger crisis already unfolding in the Sahel and East Africa, where at least 45 million children are suffering from life-threatening malnutrition. Plan International UK launched a Hunger Crisis: Children's Emergency Appeal in early summer this year, and in the UK we have worked hard to lobby for funding and to raise awareness of the crisis in what has been a very crowded news agenda.

Sadly, a lack of food is only one impact of the hunger crisis. Hunger also disrupts education, particularly for girls, who are often the first to be taken out of school when food or money are scarce.

This only reinforces the need for programmes like Girls Education Challenge (GEC), where girls and young women are supported to access education in communities where they have traditionally been marginalised. In Zimbabwe, we are coming to the end of a five-year, £13 million programme which will support more than 13,000 out-of-school adolescent girls with literacy, numeracy and skills to support them into employment. Another of our GEC projects recently finished in Sierra Leone. Over the eight years it's been running, we have directly supported on access and learning to over 20,000 primary and secondary school girls and children with disabilities, and supported over 700 women to become qualified teachers.

Education has been a key focus for our work in the UK in the past year too. We were proud to partner with youth organisation Transform Education at the Global Education Summit and COP26 to influence and press for girls' rights and education around the world.

We also saw young people take an increasingly active role in our organisation elsewhere. While members of our Youth Advisory Panel graduated after two years with us, we welcomed a new cohort who have proved just as passionate and committed to gender equality. In Wales, Rose had the pleasure of joining 125 young people at a celebratory event in Cardiff to mark the end of our Champions of Wales programme. We are thrilled that the Moondance Foundation have granted us additional funding to extend this fantastic girls' rights programme next year.

The lifting of Covid-19 restrictions did materialise as we'd hoped, and Rose took the opportunity to visit the AstraZeneca funded Young Health Programme in Kenya in July. As well as gaining first-hand insight into work we're doing to support the health and wellbeing of young people, Rose was able to meet with colleagues and renew networks in the region – sometimes there can be no substitute for in-person meetings!

As well as our partners at AstraZeneca, we'd also like to publicly thank the Standard Chartered Foundation, People's Postcode Lottery and the Disasters Emergency Committee for their ongoing support, without which much of our life-changing work would simply not be possible.

As we look ahead to the next year, we are clear-eyed about the threats posed to the health and rights of children and girls around the world. In our recent global strategy update we recognised the need for the organisation to play a greater role in the humanitarian space, especially considering the continued conflict in Ukraine, a growing hunger crisis and the impacts of a climate and cost of living crisis.

We are also confident, that with your support, we can be there to support and advocate for children and girls around the world. Thank you for all that you do.



**Rose Caldwell**  
Chief Executive



**Professor Sir  
Ian Diamond**  
Chair

## A MESSAGE FROM OUR YOUTH ADVISORY PANEL

My name is Elodie. I have been a member of Plan International UK's Youth Advisory Panel (YAP) since 2021. Joining YAP has been one of the best decisions of my life. I am so thankful for the opportunities I have had and proud of what we have achieved so far.

YAP is a group of people who are committed to equality. We celebrate our differences and use them to educate each other and propel us towards a safer future for women and girls.

At YAP we all have the freedom to focus on whatever we believe in and take a stand, whether that be sharing articles to educate our friends or delivering a speech to powerful figures. We empower each other, ourselves and other young people to make change in whatever way we can.



When I joined YAP, I had no idea how much it would teach me about the world and myself. I have grown in confidence and determination, using my passion to speak out against public sexual harassment on BBC Radio Kent and to my MP, who committed to putting forward an anti-public sexual harassment bill as his private members' bill.

I have also had the opportunity to attend trustee board meetings. While it has been daunting at times, I have learnt from the wealth of experience and opinions of the other board members and felt first-hand the positive effect of promoting young female voices.

As a group, YAP have also collaborated on a number of video projects, creating content for Plan International UK's social media channels and helping us feel connected, despite mostly communicating virtually.

I have also formed bonds over shared interests and attended many online workshops, introducing me to a range of fascinating people and valuable campaigning skills which I know I will take forward in my work now and later life.

I hope that after this first year of finding our feet, YAP will continue to grow and show everyone what can be done when youth voices are put first. I am incredibly proud of the work that we have put into raising our voices and know that we will take every opportunity to show the world how powerful a group of young people can be!

**Elodie**  
Plan International UK YAP member

## OUR IMPACT



Anahi, Sofy and Monica live in the highlands of Ecuador where Plan International is helping girls like them to go to school.

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## WE REACHED NEARLY 14 MILLION CHILDREN, YOUNG PEOPLE AND THEIR COMMUNITIES AROUND THE WORLD:

ACROSS  
**112** PROJECTS  
IN **41** COUNTRIES



**3.76 million**  
people directly supported  
by our programmes  
INCLUDING  
**697,000**  
GIRLS

**13.8 million**  
people indirectly reached  
through our work



THANKS TO OUR  
**66,700** UK SPONSORS

WE ARE SUPPORTING OVER  
**71,000** CHILDREN

WE RECEIVED  
**£2.9 million**

for our Ukraine response  
through the DEC Ukraine  
Appeal and our Ukraine  
Children Emergency  
Response Appeal



**42,000** CAMPAIGNERS

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





# STRATEGIC REVIEW



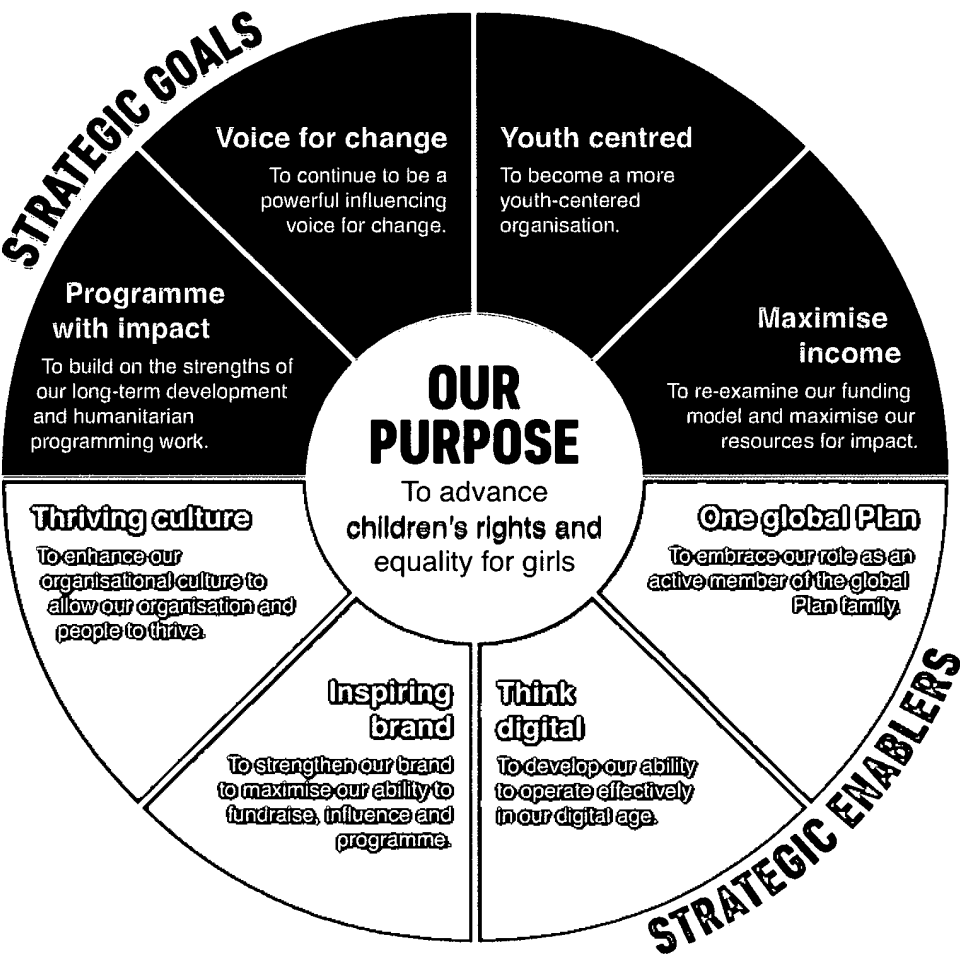
Julia is 5 years old and travelled for hours with her family from Ukraine to reach safety at the Romanian border.

# Our strategy

We launched a three-year organisational strategy in 2021 outlining our key strategic goals and enablers to drive forwards our work advancing children’s rights and equality for girls.

We are halfway through this strategic period and can report good progress across all our goals and enablers.

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



## Programme with impact

Our programmatic work is rooted in advancing children's rights and equality for girls. It ranges from tackling harmful practices like child marriage, to providing access to safe, clean water. We also recognise young people as agents of change and invite them in to help shape this work.

Over the last year our programmes have included those which seek to:

- improve sustainable livelihoods in Kenya
- establish Dream Clubs that empower young people in Ecuador
- increase cyber safety among young people in Vietnam
- train teachers via distance learning courses in Sierra Leone
- protect girls from harmful practices like female genital mutilation (FGM) in Tanzania
- address child labour in Jordan and Lebanon
- support families fleeing conflict in Ukraine, Nigeria, Somalia, Cameroon, Ethiopia and other fragile settings
- support the mental health and resilience of young people in the UK.

Two programmes which came to an end this year were the Girls Education Challenge programmes in Ghana and Sierra Leone. Girls who took part in these programmes reported increased confidence in numeracy and literacy, and significantly more awareness of gender equality among peers.

“

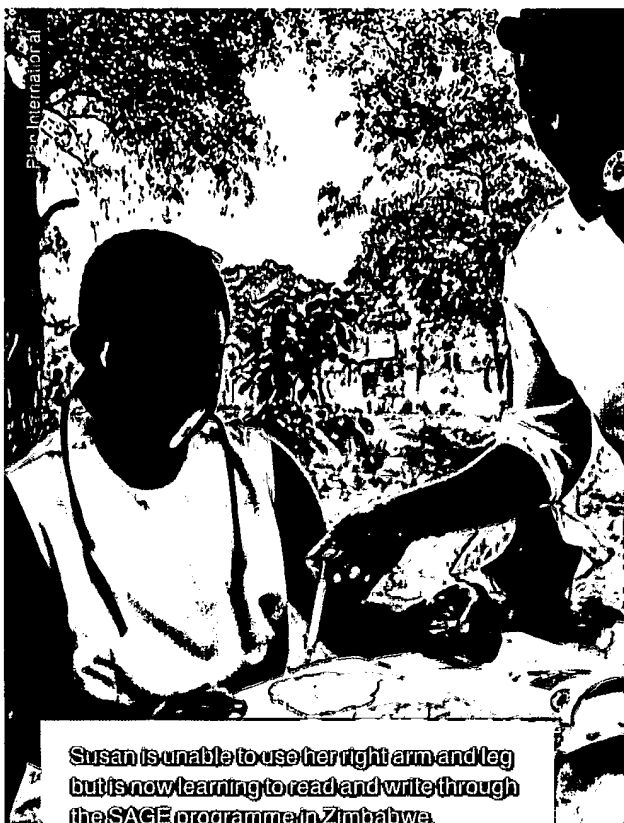
I would like to encourage girls and young women that the future is ours.

Joy, 21, Kenya

”



Joy, 21, from Kenya is pursuing a technical vocational training course and wants to be an engineer.



Susan is unable to use her right arm and leg but is now learning to read and write through the SAGE programme in Zimbabwe.

“

Due to my disability, I was not able to write but ever since I joined this class, a lot has changed. I can now write my name and am learning my numbers. This will help me with my sewing business.

**Susan, 19, Zimbabwe**

”

## SPOTLIGHT

### SUPPORTING ADOLESCENT GIRLS' EDUCATION (SAGE) IN ZIMBABWE

SAGE is a programme helping around 13,200 out-of-school girls in Zimbabwe access education and vital life skills.

This programme is funded through the Girls' Education Challenge (GEC), an initiative of the UK Foreign, Commonwealth and Development Office (FCDO).

Now in its fourth year of implementation, SAGE continues to help girls with literacy, numeracy and English skills. These skills then help girls back into education, further skills training, or employment. Some even set up their own businesses.

88%

**of girls feel their confidence has improved since joining SAGE**

One highlight from the last year includes launching online SAGE learning materials for others to use, ensuring maximum impact from the programme. Another includes building strong evidence around the programme's impact to influence wider stakeholders and create further change for girls.

SAGE has previously been recognised with an A+ rating from the FCDO. It has received special praise for its flexible model during Covid-19, with adaptations based on sound data and evidence.

## Humanitarian crises

This year Plan International UK has successfully funded work across several humanitarian crises around the world. This includes responding to the growing hunger crisis in the Horn of Africa, the Central Sahel and Haiti, and conflict in Ukraine – the latter of which we will contribute more than £12m to over three years, in part due to our membership of the Disasters Emergency Committee (DEC).

### SPOTLIGHT

#### UKRAINE CRISIS: CHILDREN'S APPEAL

In Spring 2022 the outbreak of conflict in Ukraine triggered the fastest growing refugee crisis in Europe since World War II. Millions of children and their families were forced to flee, leaving behind their homes, livelihoods, education and loved ones.

Plan International UK launched the Ukraine Crisis: Children's Appeal and your support allowed us to quickly mobilise our experts to set up much-needed child protection, education and cash and voucher assistance programmes across Romania, Moldova and Poland.

“

I cried because those we don't know are helping us.

**Viktoriia, Ukrainian refugee**

”



Viktoriia fled Ukraine with her children and received cash vouchers from Plan International and the DEC while at a shelter in Romania.

## SPOTLIGHT

### EDUCATION CANNOT WAIT – NIGERIA

A decade of armed conflict in north-eastern Nigeria, and now the impacts of a worsening hunger crisis, have displaced millions of people and disrupted the education of children and young people. Schools, teachers and students have also been deliberately targeted through the conflict, eroding an already fragile education system.

Our Education Cannot Wait programme in Nigeria is helping children continue to access education, especially girls. We're making sure learning environments are safe and inclusive, through gender-segregated toilets, safety plans, and building awareness around protection issues with children and their families.

We've also been raising awareness among communities on the importance of girls' education, and training staff in inclusive practices so they can help tackle unequal power relations between boys and girls in classrooms.

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# 811 million

people are struggling to find and afford the food they need to survive\*

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\*Source: Food and Agricultural Organisation of the United Nations

Going forwards, this programme will be especially important as a hunger crisis grows. When quality, affordable food is in short supply, children's education is at risk as families contemplate moving or taking their children out of school to help find food and work instead – a burden which often disproportionately falls to girls.

Education programmes like this can help instill the importance of education and prevent those decisions being made. Crucially, keeping girls in school protects them from other harms like forced marriage and sexual and gender-based violence.

We are supporting similar Education Cannot Wait programmes in South Sudan, Cameroon and Mali.

## LOOKING FORWARD

We will continue to ensure our programmes tackle the root causes of gender inequality, including focusing on safety and inclusivity. We will also continue to concentrate on building our vital response to humanitarian emergencies, including response to the ever-growing impact of climate change on communities, resilience building work, and continuing to enhance our nexus programming approach.



## Voice for change

Last year remained challenging due to the high level of political turbulence in the UK, but despite this, we did see some positive steps in areas of our influencing that matter for children and young people globally, especially girls.

Having continued to highlight the impact of previous aid cuts on girls and women, we welcomed a Government commitment to restoring overseas aid funding for women and girls. In addition, a new UK Government Strategy for International Development prioritised women and girls, and humanitarian response.

We established a new area of influencing work in response to the global hunger crisis and, working closely with a group of peer organisations, we have called on the UK Government to take urgent action to save lives. At the time of writing this has led to over £150 million being announced for East Africa, though much greater levels of UK and international funding will be needed to save lives and meet the needs of children and young people affected by the crisis.

We're also proud to have had funding renewed for our role as the UK partner in Countdown 2030 Europe – a consortium that brings together 15 leading non-governmental organisations in 12 European countries, advocating on the issue of sexual and reproductive health and rights.

## SPOTLIGHT

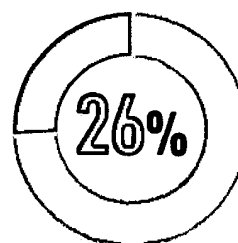
### CRIME NOT COMPLIMENT

Our Crime Not Compliment campaign has continued to gather pace over the last 12 months. Run in partnership with youth-led campaign Our Streets Now, the campaign is calling for all forms of public sexual harassment (PSH) to be made a criminal offence.

Within all elements and activities of the campaign, we strive to be youth-led and inclusive. Over the past year, activities and successes have included:

- launch of our report *What works for ending public sexual harassment*, grounding the campaign in evidence
- an awareness-raising campaign moment featuring our Youth Advisory Panel across digital channels, media and billboards to increase the pressure on MPs to support making PSH a crime
- supporting young people to meet with their MPs on the issue of PSH through *Take the mic* workshops
- an MP agreeing to work with us on a Private Members' Bill, taking us one step closer to legislation. The MP picked up the issue after meeting a young constituent who took part in *Take the mic*
- an in-person parliamentary event which brought together 30 MPs and 20 young people to talk about what is needed to tackle PSH
- an Outdoor Media Award for our campaign adverts with Clear Channel.

ONLY



OF WOMEN

think male MPs take public sexual harassment seriously\*

## LOOKING FORWARD

We will continue to build relationships across the UK Government and push for girls' rights around the world, including maintaining momentum on our campaign for public sexual harassment to be made a crime here in the UK and for urgent action for girls affected by the hunger crisis. We will continue to platform and raise young people's voices, especially girls', including at the UN General Assembly.

\*Source: Opinium Survey of 2000 UK adults age 18+



## Youth centred

One of the highlights from the last year was the launch of a global youth panel: Youth For Education in Emergencies. The panel brings together 16 young leaders from across eight countries to advocate for more funding and action around education in emergencies. It was set up in partnership with Education Cannot Wait and supported by players of People's Postcode Lottery.

Since its launch, the panel has been busy developing and implementing advocacy strategies. Activities so far have included a panellist meeting with Helen Grant, the Prime Minister's Special Envoy on Girls' Education, and attending the Transforming Education Pre-Summit in Paris.

### LOOKING FORWARD

We will continue building on our commitment to be a more youth-centred organisation, including raising youth voices and working in partnership with young people to create change.

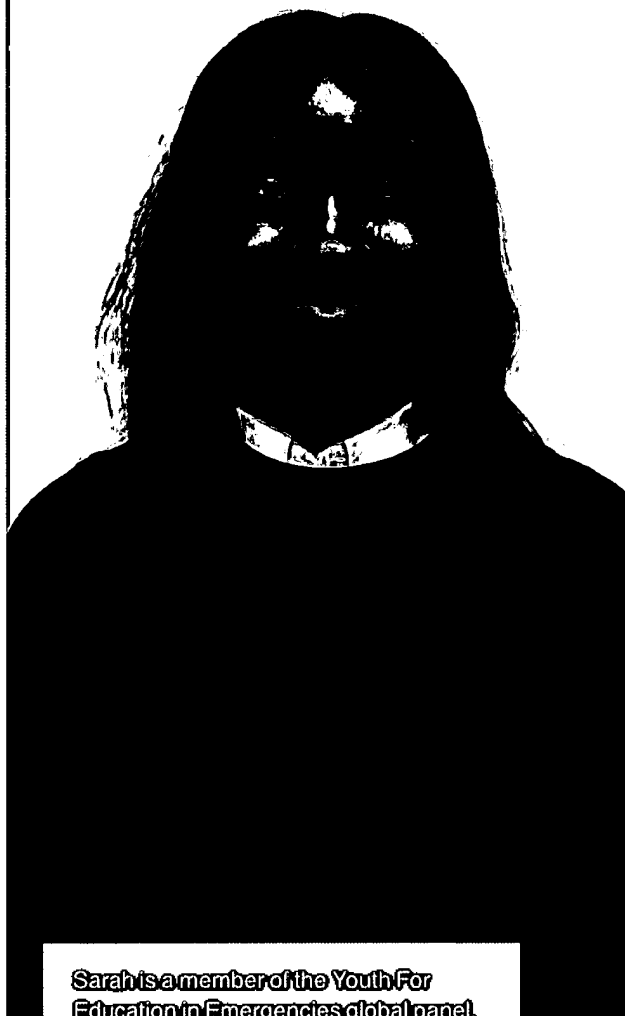
“

Children are the future of tomorrow.  
And if their future is not protected  
today, then we wouldn't have people  
in the future to do many things.

Sarah, 23, UK

”

Plan International



Sarah is a member of the Youth For Education in Emergencies global panel.

## Maximise income

Income from child sponsorship grew for the second year running due to the great generosity of existing child sponsors and more than 4,500 new sponsors joining us. As of 30 June 2022, we had over 66,000 sponsors sponsoring over 71,000 children.

We also saw an increase in income on the previous year driven principally by one-off donations thanks to players of People's Postcode Lottery and from a family charitable foundation, as well as income from new corporate partners such as the Standard Chartered Foundation.

In terms of institutional funding, the funding context has significantly shifted post Brexit, with varied implications, and we have sought to respond to this by focusing on diversifying our income sources.



Shabnoor is an advocate against child marriage in Bangladesh.

Some successes included securing two large contracts with the World Bank for programmes in Mozambique and Nigeria, the former focused on girls' education and the latter on nutrition. Sadly we have seen and expect to see humanitarian funding increase as the number and extent of crisis increase and Plan International increases its capacity in this area. Opportunities include multi-year funding with donors such as Education Cannot Wait and UN Agencies.

## LOOKING FORWARD

We will look to test new fundraising products and offerings, as well as strengthening existing activities such as our Step Up for Girls step challenge. Given the prevalence of large-scale humanitarian emergencies, we will also be looking at how we can maximise income for our work for children and families affected so that we can respond as rapidly and comprehensively as possible.

As the global economic decline continues to impact on children and girls' rights, we will continue our work diversifying our income streams, including increasing external networking and donor engagement. Monitoring the Foreign, Commonwealth and Development Office pipeline and prepositioning initiatives also remains a priority.



I want to create a beautiful society, free from child marriage with the cooperation of all.

Shabnoor, Bangladesh



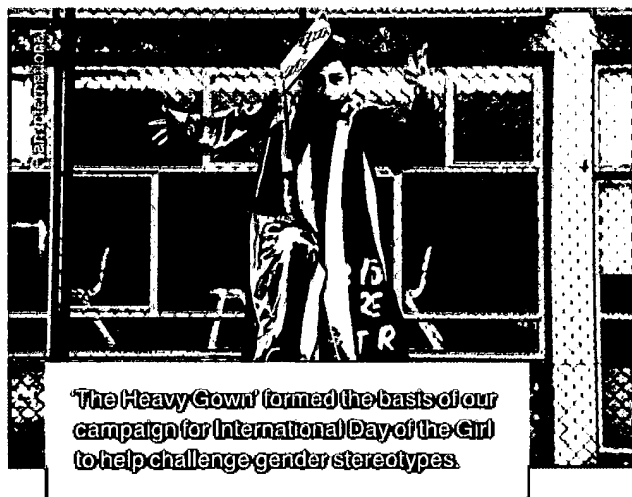
## Thriving culture

We have continued to build on our work to embed our Values and our Feminist Leadership Principles to enable our people and organisation to thrive.

This has included launching and socialising a new Respect at Work policy, a new performance appraisal process and launching our Diversity and Inclusion Action Plan and a separate Anti-Racism Action Plan.

We successfully transitioned to hybrid working in the Autumn of 2021, including remodelling our office spaces and adapting our IT services to support this new way of working.

We have continued to give high priority to supporting staff wellbeing including through the introduction of Wellbeing Allies.



## LOOKING FORWARD

We are responding to feedback from our most recent staff survey, including continuing work to streamline and simplify internal processes.

## Inspiring brand

We launched a refresh of our brand strategy, to reflect the updated organisational strategy and create a clearer and more single-minded brand identity. This included a small update to our logo as well as our brand guidelines and new tone of voice principles.

Using this refreshed look and feel, we unveiled a powerful awareness campaign for International Day of the Girl on 11 October challenging some of the damaging gender stereotypes that continue to hold girls back. Our campaign film reached more than 9 million people. The day was also marked with several Girls' Takeovers – young women taking up senior roles in corporate environments for the day.

Plan International UK also appeared in Savanta's top 100 'most loved charities' for the first time.

## LOOKING FORWARD

We will create another exciting brand campaign for the next International Day of the Girl, and utilise new audience research in our communications and fundraising planning. We will also continue to more deeply embed our anti-racism communications principles.

## Think digital

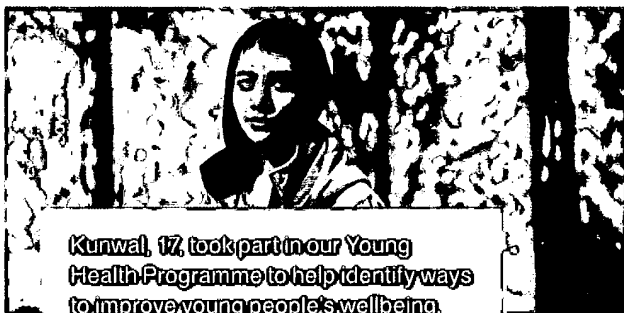
Effective use of technology across our organisation is central to engaging new audiences, increasing our productivity, making better-informed decisions and enabling us to grasp new opportunities.

We have set out a new approach to the way we use and deploy technology across all areas of our organisation which includes driving greater business ownership, modernising our infrastructure and adopting more agile and incremental solution deployment methodologies. We also continued to implement major enhancements to our core systems and completed the integration of our marketing databases to enable consistent and appropriate communications with all our supporters.



I think the current challenge affecting people's mental health is social media.

Kunwal, 17, Manchester



Kunwal, 17, took part in our Young Health Programme to help identify ways to improve young people's wellbeing.

## LOOKING FORWARD

We will continue to develop our new approaches and move towards delivery of a website upgrade. We will also develop a new awards management system to streamline the way we develop funding proposals and oversee our portfolio of funding awards.

## One global Plan

We have continued to develop stronger relationships and harmonise ways of working with colleagues throughout the Plan International family. A new global strategy was approved and we are now working actively to incorporate this into our priorities for the UK.

We have made major contributions to globally-led initiatives such as the Ukraine response and global financial sustainability programmes. We have also led on a key piece of work to review our global approach to partnerships and Rose Caldwell, our Chief Executive, took up the chair of the National Directors Team, which brings together the CEOs from all Plan International members.

## LOOKING FORWARD

We will review our value proposition to look at how we can best contribute globally, and start work on a new UK strategy in light of the new global strategy.

## OUR SUPPORTERS



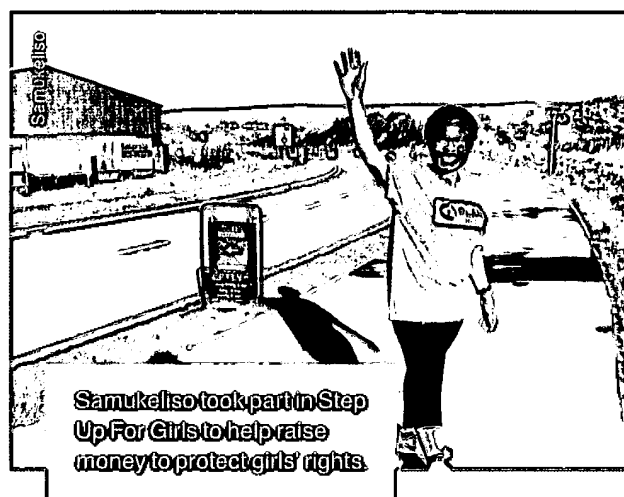
Vanessa completed the London Marathon to raise funds for Plan International UK, supported by her guide runner.

At the heart of our plan to create a better world for children is the generosity and commitment of our supporters. We're immensely proud of our network of Plan International UK supporters, from individuals to global corporate partners.

We thank you all for promoting gender equality, believing in a better future, and for your continued support.

## HIGHLIGHTS

- Supporters generously donated £820k towards our Ukraine crisis appeals and celebrities like actor Joanne Froggatt and the rock band Alt-J helped raise its profile.
- 200 individuals and groups fundraised by running the London Marathon, skydiving, cycling, baking and clocking steps through Step Up for Girls.
- Over 1,000 people bought seasonal cards from our shop in December 2021.
- To celebrate International Day of the Girl partners AstraZeneca, Credit Suisse, McLaren and DAZN welcomed girls into their organisations to take over senior positions for the day.
- A family charitable foundation fully funded a new environmental project in the Dominican Republic, providing green skills and job opportunities to young women so that they can contribute to a low-carbon economy.
- Credit Suisse helped us reach over 140,000 girls across the world with financial education by funding our Financial Education for Girls programme.



- Players of People's Postcode Lottery continued to support our campaigns, programmes and appeals.
- Our partnership with AstraZeneca meant the Young Health Programme reached 420,000 young people around the world with vital health information – exceeding our targets by over 100,000.
- With support from the Standard Chartered Foundation, we began the Futuremakers programme in Vietnam, Nepal, Thailand, Indonesia, China and Zimbabwe.

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Our child sponsors wrote over  

**40,000**  
 letters to sponsored  
 children across the world

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## FINANCIAL REVIEW



Moreen, 19, was excited to return to school after nearly two years of lockdown in Uganda due to Covid-19. "My dream is to become a lawyer"

# FINANCIAL REVIEW

## INCOME

Total income in the year that ended 30 June 2022 was £72.6m, a £2.8m increase from the prior year. An £8.9m decline in income from charitable activities, following successful conclusion of our FCDO funded Girls Education Challenge programme, was offset by a £11.7m increase in donations and trading income including an exceptionally large donation from Plan Ltd which increased by £6m year on year.

Donations are up from £24.8m to £37.5m. Income from People's Postcode Lottery (PPL) was up £2.7m to £4.0m and following a change in their operating model is now recognised as a donation; prior year income of £1.3m was recorded as trading income. The donation received under deed of covenant from Plan Ltd, a trading subsidiary of Plan International Inc, increased from £0.8m to £6.8m in the year but is expected to return to historical norms in future years. Income from the Disaster's Emergency Committee (DEC) was up by £2.0m to £3.0m. We were part of the DEC's Ukraine Humanitarian Appeal launched in March 2022 and received £2.0m towards our response to this crisis, with additional funding also secured for future years.

Individual giving income was broadly stable in the year and sponsorship income, which accounts for almost half of our unrestricted donations, grew from £15.8m to £16.1m. As at 30 June 2022 we had 66,700 sponsors sponsoring 71,000 children.

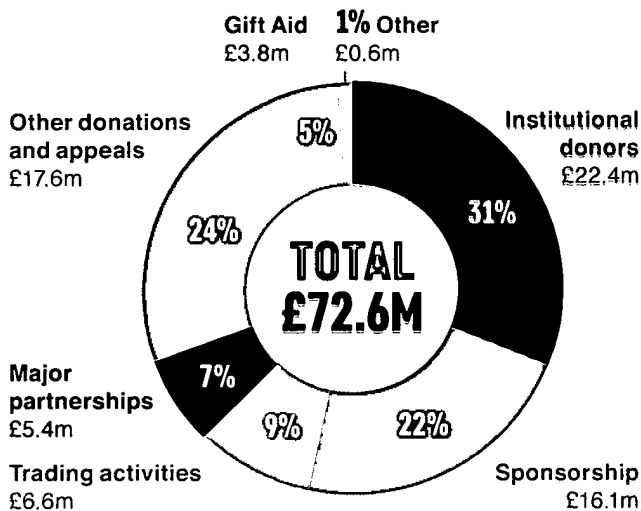
Income from institutional donors declined by £8.7m, from £31.1m to £22.4m, following growth of £5.9m in the previous year. The year-on-year decline was largely expected and was driven by a £11.0m decrease in funding received from the FCDO as major programmes came to their conclusion. We have continued to develop relationships with other institutional donors and have been successful in securing new funding from the World Bank and the UN.

Income from our major partners (corporates, trusts and foundations) at £5.4m is broadly stable year-on-year. We continue to develop our Young Health Programme with AstraZeneca across multiple countries including in the UK and have secured a new partnership with the Standard Chartered Foundation.

The reported decline in trading income is attributable to PPL income now being recognised as a donation. We have seen an increase of £0.3m in programmatic trading income received through our subsidiary, Social Development Direct (SDD). This is despite cuts to UK government aid budgets which are SDD's main source of funding. The flagship FCDO-funded Resource & Support Hub (RSH) safeguarding programme has been expanded significantly. The DEC-funded extension of the model to serve the Ukraine response provides both recognition of its success and proof of concept for replication in other regions.



## WHERE OUR INCOME CAME FROM IN 2021/2022 EXPENDITURE

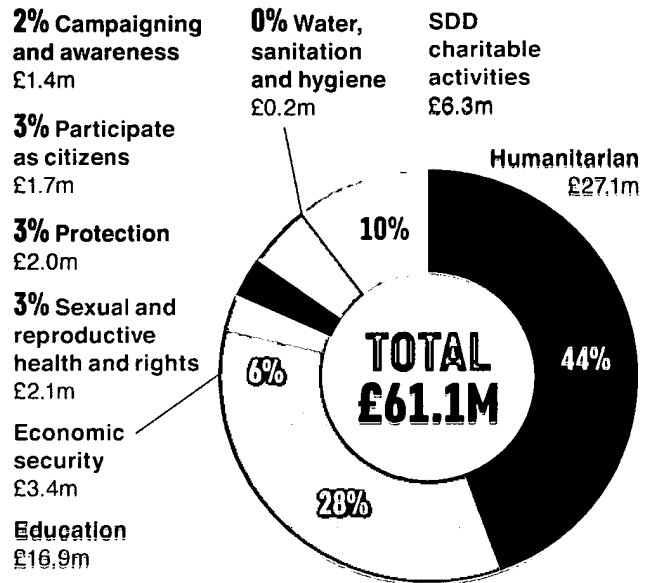


Expenditure in the year ended 30 June 2022 was £70.6m, a decrease of £3.7m against the prior year due to a reduction in restricted income and associated spend on charitable activities, and one-off spend down of restricted funds last year.

£61.1m, or 86.5%, of our expenditure was spent on charitable activities. This includes an allocation of support costs, in line with charity accounting rules.

Of our spend on charitable activities, 43% was on our long-term development work, including in our sponsorship communities, 44% on emergency and disaster response work, 2% on campaigning and awareness, and 10% through our social enterprise investment in SDDirect (SDD).

## BREAKDOWN OF CHARITABLE ACTIVITIES IN 2021/2022



The total of £61.1m given above matches the total charitable activities expenditure on the Consolidated Statement of Financial Activities (p49).

## RESERVES AND FUNDS

The charity holds three categories of reserves:

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

### General Reserves

General Reserves, also known as Free Reserves, are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. Each year, the trustees review the reserves range, i.e. the level of general funds that should be held in reserves, rather than spent on our charity's activities.

The reserves policy was reviewed by Trustees in February 2022, and a risk-based approach to reserves was adopted. Reserves are held to cover specified risks and to be used where the identified risks materialise, including reserves set aside to:

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

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

Based upon these risks, the target reserves range for the year ended 30 June 2022 was £7.5m–£8.7m. General Reserves were £11.7m at 30 June 2022, £3.0m higher than target. Reserves will be drawn down over the coming three years to meet matched funding obligations to country offices, respond to humanitarian crises and to invest in core systems and digital platforms.

### Designated Reserves

We have two designated funds:

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

Our Fixed Asset Fund represents long-term assets such as leasehold property improvements and the Goodwill from the SDDirect acquisition. The fund value has decreased by £0.2m to £1.4m during the year due to the amortisation of Goodwill and the depreciation of fixed assets.

#### The SDDirect (SDD) fund

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

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

### Restricted Reserves

Restricted Reserves of £5.1m (2020: £4.5m) represent donations and grants that will be spent in the following years on our programme work, most of which is delivered through Plan International Inc.



"I am part of a Plan International entrepreneurship project which supports women with their businesses," says 19-year-old Francisca from Guatemala who is pregnant with her first child amidst a hunger crisis.

# MANAGING RISK

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

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

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

- The Board of Trustees receives regular reports on performance against the board-approved strategy and annual plans and budgets. Trustees also review the work of the Audit Finance and Risk Committee and the Leadership team on the oversight and management of significant risks. It reviews the organisation's risk register once a quarter.

- The Board of Trustees has oversight of our fundraising strategy. It ensures that we are fundraising in a manner which is in line with both our legal obligations and public expectations of charities, and that associated risks are identified and managed appropriately.
- The Audit, Finance and Risk Committee (AFRC) has oversight of organisational risks and the internal controls framework within which we operate. The committee approves the annual risk based internal audit plan and receives regular internal audit reports and progress updates. They also receive an annual update from our Global Assurance Director. The Leadership team reviews key strategic and operational risks, considers new and emerging risks, reviews internal audit reports and assesses progress with implementing mitigating actions.

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

Potential Risk	Action taken to mitigate
We fail to ensure the safety of those we work for	We have comprehensive Global and UK Safeguarding policies and procedures in place which are regularly updated and enhanced. We conduct regular assessments and audits of our practices and implement improvements as necessary. Background checks are made for all relevant staff and safeguarding training is mandated for all staff. We have dedicated safeguarding staff: an oversight group monitors compliance with our requirements and a dedicated trustee acts as a focal person and key link with the board.
We fail to protect the safety of our people, and the organisation against fraud and corruption	We have robust global staff health, safety and security policies and procedures are in place globally. 24/7 assistance and advice is provided globally by International SOS. Plan's Global Anti-Fraud, Anti-Bribery and Corruption Policy is supported and implemented by Plan International Global Assurance and their dedicated Counter Fraud Unit. Activities include regular training for staff and country office audits at least every three years. Anti-terrorism and money laundering policies and procedures are also in place. All instances of alleged or suspected fraud or corruption are investigated and the AFRC reviews all these actual and suspected instances of fraud or corruption.
We fail to meet donor expectations	Our programme effectiveness and compliance unit works closely with country offices to support and monitor compliance donor standards. Global Assurance reviews key Global Standards and external scrutiny is provided through donor audits.
We suffer a serious information or cyber security breach	Effective policies and procedures are in place and regularly reviewed. We have a range of cyber-security measures in place which are tested through penetration, phishing tests and externally commissioned cyber-security audits: a comprehensive external review was conducted in the year. Training is mandated for all staff. Information and cyber security is overseen by senior management and the AFRC. Disaster recovery and crisis management measures and protocols are in place.
Our impact for children and young people, especially girls and young women, is reduced	Plan International UK works closely with Plan International Global Hub and our programming offices to ensure programme quality standards are met, using a range of established tools. A new global monitoring and evaluation system has been implemented. A revised global strategy provides for focus on areas where there is the potential for highest impact.

# OUR PEOPLE

## DIVERSITY AND INCLUSION

We recognise that positively valuing diversity and inclusion makes organisations better and helps us to learn, innovate and deliver on our mission and purpose. We are committed to ensuring that we are creating an inclusive work environment, free from discrimination, bullying, harassment and disrespectful behaviour, where everyone has the opportunity to thrive and be their best at work. Our vision is for an organisation where all individuals in all their diversity, including their racial and ethnic identity, feel safe, respected, included and valued. Over the last year we have been focusing on implementing actions from our Diversity and Inclusion Action Plan and Anti-Racism Action Plan. This has included collecting data and reporting on the profile of our workforce, changing the way that we recruit Trustees, embedding inclusive practices within our Recruitment and Selection processes and providing training on Power, Privilege and Bias to our staff. In terms of our Anti-Racism Action Plan a major piece of work has been introducing Communications Principles for storytelling that can inform our communication outputs in a non-judgemental, practical and action-focused way. We have also worked with Social Development Direct to enhance joint learning on equitable partnerships to explore how we can change the way we engage with Country Offices, other National Organisations and with other Civil Society actors and shift power from northern based organisations.

We recognise we are in the early stages of our diversity and inclusion journey and that if we are to achieve sustainable long-term culture change it is an area that will need ongoing focus.

## REMUNERATION POLICY

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

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

Pay is reviewed annually with a full review of salaries against market rates carried out at least every three years and a flat rate increase applied in interim years. From 1 January 2022 a pay increase of 2% for all staff was implemented.

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

## STAFF AND VOLUNTEERS

The number of staff employed by Plan International UK changed from 184 full time and 37 part time at the start of the financial year to 188 full time and 30 part time employees at the end.

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

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

We are also very fortunate to benefit from the support of 14 volunteers, who assisted us throughout the year. The dedication of our volunteers has helped us to support our sponsorship programme and fundraising activities. The Board of Trustees of Plan International UK would like to thank all staff and volunteers for their commitment to Plan International and their efforts over the year.

## **PAY GAP REPORTING**

### **Gender Pay Gap**

As at 5 April 2022 Plan International UK's median gender pay gap was 3.9% (compared to 5% in April 2021) and the mean gender pay gap was 7.4% (compared to 6.2% in 2021).

The decrease in our median gender pay gap in 2022 is accounted for by the slight change in the distribution of women and men across our pay grades. The increase to the mean gender pay gap figure in 2022 is accounted for by the decrease in male employees in the lowest paid quartile.

Our median gender pay gap remains significantly below current national levels; 11.5% lower than the national average, as reported by the Office of National Statistics, of 15.4%.

### **Ethnicity Pay Gap**

As at 5 April 2022 Plan International UK's median ethnicity pay gap was -0.3% and the mean pay gap was 4.4%. This is the first year we have carried out ethnicity pay gap reporting. Comparing against the latest available data from the Office of National Statistics (2019), our median ethnicity pay gap is below current national levels; 2.6% lower than the national average of 2.3%.

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



# OUR ORGANISATION

## FUNDRAISING STATEMENT

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

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

The following principles guide our fundraising:

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

pressured to give and are treated with respect at all times, with a particular focus on the protection of vulnerable people

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

In the year from 1 July 2021 to 30 June 2022 there were a total of 66 complaints relating to our fundraising activity. 59% of these complaints related to direct mail, 5% to telephone fundraising, 6% to television fundraising and 21% to email fundraising.

The number of complaints received in this period is similar to the previous year (FY21: 57). This reflects our ongoing efforts to adapt our fundraising efforts, listen to feedback, learn and improve. We are committed to continuous improvement and act on all complaints and feedback we receive.



## HOW WE ARE GOVERNED AND MANAGED

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

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

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

The charity has adopted the Charity Code of Governance and assessed ourselves against it, using it as a guide to enhance our governance. Plan International UK has an Audit, Finance and Risk Committee (AFRC) made up of three trustees and one independent member. The AFRC receives regular updates on Plan International

UK's financial position, monitors the performance of our internal and external auditors, and reviews internal financial control, the audit process, risk management processes and the annual budget and the Trustees' Annual Report.

In the financial year to 30 June 2022, the AFRC oversaw the implementation of the internal audit plan carried out by Crowe UK LLP and Digital XRaid, a specialist cyber-security organisation. Three internal audits were carried out in the year, covering SDDirect, sponsorship operations and cyber security. The last was conducted by Digital XRaid. Actions arising from these audits have been logged and addressed by management and reported to and monitored by the AFRC.

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

## SETTING OURSELVES UP FOR SUCCESS

Section 172 of the Companies Act requires trustees to act in a way they consider, in good faith, would be most likely to promote the success of the charity to achieve its charitable purposes. In doing so the Board of Trustees delegates day-to-day management and decision-making to the Chief

Executive and Leadership Team, who are required to act in furtherance of the charity's strategy and to ensure that the charity's activities are carried out in compliance with agreed plans and policies. The trustees receive updates on the charity's performance and plans at each Board meeting, and its committees review performance and plans with regard to the particular remit of the committee. In carrying out their duties the trustees have regard, amongst other matters, to:

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

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

**Employee engagement**

Engagement with our employees, ensuring that those who work at Plan International UK have the opportunity to contribute to how we work and shape their experience of working with us is key to our success.

Over the last year we have continued to develop our internal communications and adapt these as we have transitioned to hybrid working. We continue to use our Staff Networks (Staff Council, Equality Collective, Wellbeing, Gender Champions) as key forums to engage with our staff on issues that matter to them.

A key mechanism for getting feedback from staff on their experience of working with is our annual staff engagement survey. This is supplemented by pulse surveys on specific issues as required to ensure that we are taking into account the views of our people when making decisions.

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

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

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

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

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

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

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

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

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

Our reputation and public and donor trust in Plan International UK are essential for us to deliver our purpose of advancing children's rights and equality for girls. Our organisational values are a vital tool in the recruitment and training of staff, and they form a component of our staff appraisal processes to ensure that we maintain high standards. Our

procurement and ethical policies and procedures ensure that our values are a key consideration in our selection of partners and suppliers.

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

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

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

In the year ended 30 June 2022, this included 22 National Organisations, Plan International Inc (a not-for-profit organisation incorporated in the USA), and their subsidiaries. Both the National Organisations and Plan International Inc have subsidiaries, usually because they are required under tax law which, in the case of Plan International UK, is to carry out non-charity trading.

Programme delivery is primarily carried out through Country Offices by Plan International Inc. Plan International UK and the other National Organisations work with Country Offices to co-create, design and seek funding for programmes and provide grant management support.

The National Organisations also represent Plan International's work in their countries through raising funds from individual giving, through

campaigning, and through managing the relationship between child sponsors and their sponsored children.

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

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

#### **Public benefit**

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

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

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

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

#### **GRANT-MAKING POLICY**

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

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

## **FINANCIAL RISK MANAGEMENT**

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

Most of Plan International UK's direct costs are denominated in sterling and therefore we do not face significant currency risks. The purchasing power of funds transferred to Plan International Inc is affected by the strength of the donor currency against the local currencies in the countries in which those funds are spent. This risk is managed by Plan International Inc. Plan International UK does not enter into forward foreign exchange contracts. The majority of amounts receivable at year-end relate to institutional donors and the associated credit risk is therefore considered to be low. Plan International UK keeps the credit rating of its banks under review and has no external borrowings. Our reserves policy, combined with our remitting funds to Plan International Inc only after receipt, results in a low exposure to liquidity risk.

## **GOING CONCERN**

In order to make the going concern assessment, income and expenditure projections have been extended to the end of 30 June 2025 instead of the normal 12 months from the signing of the annual report. A baseline projection has been prepared based upon the FY23 budget, which was approved in April 2022 by the Board of Trustees.

Alternative scenarios have also been modelled which consider the impact of plausible declines in income. In all cases we are confident that actions could be taken to ensure our continued financial viability. Reserve levels, as detailed on p 26, provide for adequate financial resiliency in the event of shocks.

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

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

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

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

## THE ENVIRONMENT

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

	July 2021 – June 2022 [July 2020 – June 2021]	Units
<b>Compulsory submission</b>		
Energy consumption	335,154 kWh [335,355]	kWh
Indirect emissions – purchased electricity	0	tCO <sub>2</sub> e
(Energy use measured by conversion factors)	(67.88)	tCO <sub>2</sub> e
Indirect emissions – business travel mileage	0.84 [0.079]	tCO <sub>2</sub> e
<b>Total</b>	<b>0.84 [0.079]</b>	<b>tCO<sub>2</sub>e</b>
<b>Voluntary submission</b>		
Indirect emissions – other business travel	19.38 [1.928]	tCO <sub>2</sub> e
Water supply	0.0776	tCO <sub>2</sub> e
<b>Total</b>	<b>19.46 [1.928]</b>	<b>tCO<sub>2</sub>e</b>
<b>Total, all emissions</b>	<b>20.3 [2.007]</b>	<b>tCO<sub>2</sub>e</b>
Emissions per FTE	0.081 [0.0093]	tCO <sub>2</sub> e/FTE

### Voluntary submission methodology

Voluntary submission of indirect emissions from business travel, including air travel and train where applicable, has been obtained through our travel partner Diversity Travel. Data is calculated using BEIS conversion factors, and use actual distances and class and travel type.

All emissions are reported as 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 year-on-year increase in business travel emissions reflects the very low level of travel during 2021 due to Covid-19 restrictions. Some programme monitoring and other travel was able to resume in 2022 though remains at low levels compared to pre-pandemic norms.

## SAFEGUARDING

Plan International is fully committed to providing a safe and supportive environment for all those that come into contact with our organisation as a programme participant, employee, volunteer or associate. Through our Global Policy on Safeguarding Children and Young People and Preventing Sexual Harassment, Exploitation and Abuse (PSHEA) Policy, we strive to live this commitment, and demonstrate this in our principles, values and practices consistently across all parts of the organisation.

\*Methodology Data provided relates to our London office. Energy data has been calculated directly from meter readings with a calculation based on floor space applied to common areas. Energy supplied to Finsgate is 100% renewable and holds Renewable Energy Guarantee of Origin (REGO) certification. Indirect emissions from business travel mileage are calculated from expenses claims, using Government conversion factors. Assumptions have been made on vehicle type and a common conversion factor of 0.29724kg CO<sub>2</sub>e/mile for 2022 and 0.30231kg CO<sub>2</sub>e/mile 2021 applied.

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

Every year, all Plan International country offices and national organisations undertake a self-assessment of safeguarding practice against Plan International's Global Safeguarding Standards. Plan International UK's attainment standard for FY22 was 98% and the risk rating was low. The results of this assessment last year (FY21) helped direct our attention to areas for further improvement; this included strengthening our safe recruitment processes, our partner vetting and working with our UK teams to strengthen our safeguarding procedures and processes.

Throughout FY22, we have continued to strengthen safeguarding measures across all our operations and workplace culture. This has included continuing the rolling out of workshops on Exploring Power, Privilege and Bias across the organisation, equipping our staff to reflect on how our identities and position within the organisation can impact our interactions with programme participants and colleagues, and our approach to our work. This year we have also completed the socialisation of a new Respect at Work Policy which sets out standards of behaviour we expect from all colleagues and avenues for reporting and resolving concerns when these arise.

We have also continued to focus and build capacity in safeguarding in both our UK and international programmatic work, including the launch of a safeguarding group for all Plan International UK staff working directly with children and young people in the UK, which encourages multidisciplinary problem solving and a space for raising and resolving safeguarding issues arising from our operational work.

### **Safeguarding cases in FY22**

In FY22, we received 32 reports as follows:

- 18 cases related to our international programmes
- 14 cases related to our work in the UK

This is the same number of reports received in FY21, when we received 32 reports. This reflects our ongoing work to encourage people to report concerns.

### **International operations**

Of the 18 cases related to our international programmes:

- 16 cases were investigated – 2 were found after initial fact-finding not to implicate Plan International, so no investigation was undertaken.
- 9 investigations were upheld and resulted in further action:
  - 5 dismissals
  - 1 formal warning
  - 3 other actions (this includes safeguarding training and performance plans)
- 1 is ongoing

- 6 investigations found that the concerns were not substantiated, so either no further action was taken, or follow up action was taken where required.
- 3 cases were referred to the police, social services or local authorities. These are included in the figures above.

### **UK operations**

Of the 14 cases related to our UK operations:

- 6 cases were welfare concerns about young people we work with, separate to their involvement with Plan International. These were referred either to appropriate third parties or no further action taken.
- 6 cases were upheld, but were low level concerns, so appropriate action has been taken to address them.
- 2 cases not safeguarding breaches and appropriate action has been taken, where required, to address them.

### **MODERN SLAVERY**

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

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

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

Plan International UK has a subsidiary company (Note 12 of the financial statements), Foster Parents Plan International (UK) Ltd (FPPI UK), to carry out trading activities on behalf of Plan International UK. FPPI UK's results are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2022, the directors of FPPI UK comprised two members of Plan International UK's Leadership Team. Plan International UK owns 100% of the issued share capital (£2) of FPPI UK.

The activities of the trading subsidiary include licensing of the use of Plan International trademarks to third parties, primarily corporate partners of Plan International UK, and carrying out other non-primary purpose trading activities. Following changes in the way the People's Postcode Lottery structure its operations income from them is now received by the parent charity as a donation; as such FPPI no longer conducts or recognises income from societal lotteries. Turnover of the trading subsidiary in 2022 was £90,000 (2021: £1,386,000). The subsidiary's taxable profits are donated under a deed of covenant to Plan International UK. In 2022 this was £73,000 (2020: £1,353,000). The decrease against the prior year is because income from People's Postcode Lottery is no longer managed through FPPI.



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

### **DEVELOPMENT WORKS LTD**

Plan International UK's wholly owned subsidiary company, Development Works Ltd, was dissolved on 14 June 2022. It did not trade in 2022 or 2021.

### **SOCIAL DEVELOPMENT DIRECT LIMITED**

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

SDDirect is a leading provider of high quality, innovative and expert social development assistance and research services, specialising in gender and inclusion. It works to build inclusive societies in which all women, men, girls and boys are valued and empowered to make choices about their own development. It provides services ranging from technical advice and support; programme management; helpdesks; research; and, monitoring and evaluation.

Results from SDDirect are consolidated into Plan International UK's group financial statements in accordance with the requirements of Financial Reporting Standard 102. At 30 June 2022, the Directors of SDDirect comprised one member of Plan International UK's Leadership Team, one Plan International UK Trustee and two senior managers at SDDirect.

In 2022 SDDirect's turnover was £6,505,000 (2021: £6,184,000) and its taxable profits were £361,000 (2021: £343,000). £368,000 (from 10 March 2020 to 30 June 2020: £175,000) was donated to Plan International UK.

On the basis of performance and forecasts the directors are confident that SDDirect is a going concern.

# LEGAL AND ADMINISTRATIVE INFORMATION

## TRUSTEES

- Professor Sir Ian Diamond – Chair<sup>1</sup>
- Gillian Smith – Deputy Chair<sup>1</sup>
- Olivia Beecham<sup>1</sup>
- Hanah Burgess<sup>2,3</sup>
- Lady Amanda Ellingworth<sup>1,4</sup>
- John Kerr<sup>2,6,7</sup>
- Hope Mbuthi (appointed 27 September 2021)
- Girish Menon (appointed 27 September 2021)<sup>1</sup>
- Emily Middleton<sup>2</sup>
- Meredith Niles<sup>1,3</sup>
- Salma Nims (appointed 27 September 2021)
- Lara Oyesanya
- Beverley Tew<sup>2</sup>
- Richard Street (resigned 8 December 2021)

## LEADERSHIP TEAM

- Rose Caldwell – Chief Executive<sup>5,6,7</sup>
- Alan Gosschalk – Director of Fundraising<sup>5</sup>
- John Lockett – Director of Finance and IT (joined 16 August 2021)
- Tsungai Mahumucha – Director of International Programmes
- Caroline Moore – Director of Strategy, Planning and Performance
- Katie Morrison – Director of Communications, Advocacy and UK Programmes

- Cheryl Richardson – Director of People and Culture

## COMPANY SECRETARY

Caroline Moore

## CHARITY NAME

Plan International (UK)

## CHARITY REGISTRATION NUMBER

276035

## COMPANY REGISTRATION NUMBER

1364201

## REGISTERED OFFICE

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

## INDEPENDENT AUDITORS

Haysmacintyre LLP (appointed 24 February 2021)

## SOLICITORS

- Bates Wells LLP, London EC4R 1BE
- Bristows LLP, London EC4Y 0DH
- Morgan, Lewis & Bockius UK LLP, London EC4M 8AL
- Pinsent Masons LLP, London EC2A 4ES
- Withers LLP, London EC4M 7AN

<sup>1</sup> Member of the Nominations and Governance Committee. On 28 April 2022, Lady Amanda Ellingworth resigned from the Committee and Girish Menon and Meredith Niles were appointed to it. <sup>2</sup> Member of the Audit, Finance and Risk Committee. Ellish Jamieson is the independent member. John Kerr was appointed to the committee on 28 April 2022. <sup>3</sup> Member of the Remuneration Committee. <sup>4</sup> Also a Board member of Plan International Inc. <sup>5</sup> Director of Plan International UK's trading subsidiary, Foster Parents Plan International UK Ltd. Rose Caldwell appointed 3 August 2020. <sup>6</sup> Director of Plan International UK's subsidiary Development Works Ltd. <sup>7</sup> Director of Plan International UK's trading subsidiary, Social Development Direct Ltd.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019)
- make judgments and estimates that are reasonable and prudent

- state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

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

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

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

The Trustees' Annual Report, including the Strategic Report, was approved by the Board of Trustees on 5 October 2022 and signed on its behalf by:

*IAN DIAMOND*

Professor Sir Ian Diamond  
Chair, Plan International UK  
Date: 5 October 2022

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

## OPINION

We have audited the financial statements of Plan International UK for the year ended 30 June 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 30 June 2022 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

#### **Other information**

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

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

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

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

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

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

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

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

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

### **Responsibilities of trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 43, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

Audit procedures performed by the engagement team included:

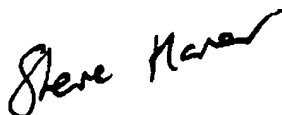
- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual descriptions or for significant values; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

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

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

#### Use of our report

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



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

10 Queen Street Place  
London  
EC4R 1AG

Date: 31 October 2022



# CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the income and expenditure accounts) for the year ended 30 June 2022

	Note	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
<b>INCOME FROM:</b>							
Donations	3						
Sponsorship		16,062	-	16,062	15,787	-	15,787
Gift Aid		3,849	(1)	3,848	3,767	33	3,800
Other donations and appeals		12,817	4,781	17,598	2,518	2,646	5,164
		32,728	4,781	37,508	22,072	2,679	24,751
<b>Charitable activities</b>							
Institutional donors	4	-	22,403	22,403	-	31,081	31,081
Major partnerships	5	-	5,442	5,442	-	5,672	5,672
		-	27,845	27,845	-	36,753	36,753
Trading activities	6	6,598	-	6,598	7,586	-	7,586
Other	6	629	-	629	681	-	681
<b>Total income</b>		<b>39,955</b>	<b>32,625</b>	<b>72,581</b>	<b>30,339</b>	<b>39,432</b>	<b>69,771</b>
<b>EXPENDITURE ON:</b>							
Raising funds	7	9,216	1	9,217	9,724	-	9,724
Charitable activities	7	29,056	32,009	61,065	22,652	42,138	64,790
Other		346	-	346	342	-	342
<b>Total expenditure</b>		<b>38,618</b>	<b>32,010</b>	<b>70,627</b>	<b>32,718</b>	<b>42,138</b>	<b>74,856</b>
<b>Net income/(expenditure)</b>		<b>1,337</b>	<b>616</b>	<b>1,954</b>	<b>(2,379)</b>	<b>(2,706)</b>	<b>(5,085)</b>
Funds brought forward	17	12,100	4,514	16,614	14,479	7,220	21,699
Funds carried forward	17	13,437	5,130	18,567	12,100	4,514	16,614

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

# CONSOLIDATED AND CHARITY BALANCE SHEET

as at 30 June 2022

	Note	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
<b>Fixed assets</b>					
Tangible assets	10	450	636	404	605
Intangible assets	11	906	1,103	287	254
Investments	12	0	(0)	1,706	1,956
<b>Total fixed assets</b>		<b>1,356</b>	<b>1,739</b>	<b>2,397</b>	<b>2,815</b>
<b>Current assets</b>					
Debtors	13	7,641	8,346	6,666	7,203
Cash at bank and in hand <sup>1</sup>		17,467	16,859	16,708	16,174
<b>Total current assets</b>		<b>25,108</b>	<b>25,205</b>	<b>23,394</b>	<b>23,377</b>
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	14	(7,496)	(9,945)	(6,166)	(8,896)
<b>Net current assets</b>		<b>17,612</b>	<b>15,260</b>	<b>17,208</b>	<b>14,481</b>
<b>Total assets less current liabilities</b>		<b>18,968</b>	<b>16,999</b>	<b>19,605</b>	<b>17,296</b>
Provisions for liabilities and charges	15	(400)	(385)	(400)	(385)
<b>Total net assets</b>		<b>18,568</b>	<b>16,614</b>	<b>19,205</b>	<b>16,911</b>
<b>Funds</b>					
General funds	17	11,679	9,687	11,679	9,687
Designated funds	17	1,759	2,413	2,396	2,710
<b>Unrestricted funds</b>	17	<b>13,438</b>	<b>12,100</b>	<b>14,075</b>	<b>12,397</b>
Restricted funds	17/18	5,130	4,514	5,130	4,514
<b>Total funds</b>	17	<b>18,568</b>	<b>16,614</b>	<b>19,205</b>	<b>16,911</b>

<sup>1</sup> Cash at bank and in hand includes short-term deposits of £2,000,000 (2021: £2,000,000)

The total income of the Charity for the year was £72,581,000 (2021: £69,771,000) and the charity's net surplus for the year was £1,953,000 (2021: Deficit £5,085,000). The notes on pages 51–85 form part of the financial statements. Approval and authorisation for issue of the financial statements on pages 47–85 was delegated by the Board of Trustees to the below trustees on 5 October 2022, who have signed on their behalf on 5 October 2022.

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

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

# CONSOLIDATED STATEMENT OF CASH FLOWS

for the year ended 30 June 2022

	2022 £000	2021 £000
<b>Cash flows from operating activities:</b>		
Net cash (outflow)/inflow from operating activities	664	(5,015)
<b>Cash flows from investing activities:</b>		
Interest received	11	5
Purchase of property, plant, equipment and intangible assets	(179)	(209)
Purchase of business combination	-	-
<b>Change in cash and cash equivalents in the year</b>	<b>496</b>	<b>(5,220)</b>
<b>Change in cash and equivalents due to exchange rate movements:</b>		
Exchange rate gain/(loss)	111	(188)
<b>Cash and cash equivalents at the beginning of the year</b>	<b>16,859</b>	<b>22,267</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>17,467</b>	<b>16,859</b>
<b>Reconciliation of net income to net cash flows from operating activities</b>		
Net income for the year	1,953	(5,085)
Foreign exchange (gain)/loss	(111)	188
Interest received	(11)	(5)
Depreciation and amortisation charges	562	534
Decrease/(Increase) in debtors	705	4,236
(Decrease)/Increase in creditors	(2,449)	(5,013)
(Decrease) in provisions	15	129
<b>Net cash inflow from operating activities</b>	<b>664</b>	<b>(5,015)</b>

Analysis of changes in net funds	2021	Cashflows	Acquisition of subsidiary	Foreign Exchange movement	2022
	£000	£000	£000	£000	£000
Cash	16,859	496	-	111	17,466

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

# NOTES FORMING PART OF THE FINANCIAL STATEMENTS

## 1. ACCOUNTING POLICIES

### (a) Basis of preparation

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

The financial statements have been prepared on a going concern basis under the historical cost convention. Under 'Going Concern' on page 37 the trustees state that they have reasonable expectation that there are no material uncertainties that call into doubt our ability to continue in operation and meet our liabilities as they fall due. Consequently, the trustees have a reasonable expectation that the Group will continue in existence for at least the next 18 months and, therefore, have adopted the going concern basis in preparing these financial statements.

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

### (b) Basis of consolidation

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

between the entities are eliminated on consolidation. Details on the subsidiaries are given in Note 12.

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

### (c) Fund accounting

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

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

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

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

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

### (d) Income

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

### **Donations and legacies**

Income from sponsors is accounted for on a receipts basis.

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

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

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

### **Charitable activities**

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

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

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

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

### **Gifts in Kind**

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

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

### **Trading activities**

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

### **Rental income**

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

### **(e) Expenditure**

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

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

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

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

#### (f) Pension costs

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

#### (g) Operating leases

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

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

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

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

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

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

#### (i) Intangible assets and amortisation

Intangible assets are stated at cost less accumulated amortisation.

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

Computer software	3 years
Goodwill	5 years

#### (j) Financial instruments

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

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

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

Provisions for future liabilities are recognised when Plan International UK has a legal or constructive financial

obligation as a result of a past event for which it is probable that a transfer of economic benefits will be required to settle the obligation, and where the amount can be reliably estimated.

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

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

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

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

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

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

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

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

Business combinations are accounted for as an acquisition. The cost of a business combination is the fair value of the consideration paid and payable plus the costs directly attributable to the business combination. Where the consideration paid and payable exceeds the value

of the net assets acquired, goodwill arises on acquisition and is disclosed in the consolidated balance sheet. 'Goodwill' is an intangible fixed asset which is amortised over its useful life. Goodwill is reviewed for impairment at each balance-sheet date.

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

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

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

The trustees consider that there are no key sources of estimation uncertainty as at 30 June 2022, however the following critical accounting judgements have been identified below:

##### **Revenue recognition**

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

##### **Cost allocation**

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



### Locally received income

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

### Sponsorship

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



"School has changed my life," says 12-year-old Eugénie who was supported by Plan International Burkina Faso to continue her education.

## 2. INCOME BY REGION: ORIGIN OF DONOR

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
UK	39,955	18,240	58,195	30,338	27,886	58,224
Europe (Excl. UK)	-	7,247	7,247	1	6,031	6,032
Americas	-	7,108	7,108	-	5,477	5,477
Asia	-	31	31	-	38	38
<b>Total</b>	<b>39,955</b>	<b>32,626</b>	<b>72,581</b>	<b>30,339</b>	<b>39,432</b>	<b>69,771</b>

## 3. DONATIONS

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
Sponsorship	16,062	-	16,062	15,787	-	15,787
Gift Aid	3,849	(1)	3,848	3,767	33	3,800
Disasters Emergency Committee (DEC)	-	2,984	2,984	-	1,056	1,056
Plan Ltd	6,818	-	6,818	750	-	750
Other individual giving	1,054	499	1,552	914	416	1,330
Girls' Fund	-	743	743	-	789	789
Legacies	619	52	670	553	11	564
Emergency appeals	-	504	504	-	350	350
Gifts in Kind	-	-	-	-	24	24
Major donors	128	-	128	56	-	56
Corporates <sup>1</sup>	75	-	75	211	-	211
Peoples Postcode Lottery (PPL)	4,084	-	4,084	-	-	-
Trusts and foundations	40	-	40	34	-	34
<b>Total</b>	<b>32,727</b>	<b>4,781</b>	<b>37,508</b>	<b>22,072</b>	<b>2,679</b>	<b>24,751</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 £6,818,000 (2021: £750,000) is a donation received under deed of covenant in order to support Plan International UK's charitable activities. Plan International UK has received notification of entitlement of no legacy (2021: one: £60,000).

#### 4. CHARITABLE ACTIVITIES: INSTITUTIONAL DONORS

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

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
UN Agencies	-	7,456	7,456	-	5,903	5,903
Foreign, Commonwealth & Development Office (FCDO)	-	5,548	5,548	-	16,480	16,480
World Bank	-	3,135	3,135	-	-	-
European Commission (EC)	-	1,740	1,740	-	3,985	3,985
European Civil Protection and Humanitarian Aid Operations (ECHO)	-	1,627	1,627	-	972	972
Education Cannot Wait	-	1,593	1,593	-	2,335	2,335
Other	-	634	634	-	195	195
Start Fund	-	670	670	-	1,211	1,211
<b>Total</b>	<b>-</b>	<b>22,403</b>	<b>22,403</b>	<b>-</b>	<b>31,081</b>	<b>31,081</b>

b) The following table summarises all contributions from the UK Foreign, Commonwealth & Development Office (FCDO) in the year ended 30 June 2022 totalling £5,548,000 (2021: £16,480,000).

Country	Project name	2022 Total £000	2021 Total £000
Zimbabwe	Supporting Adolescent Girls Education	2,937	3,136
Sierra Leone	Girls' Education Challenge (GEC) GATE	694	3,383
Ghana	MG Cubed – GEC Ghana	779	3,248
Tanzania	Education in Emergencies	182	281
Nigeria	Prospine+ cost extension	168	-
Kenya	Adolescent Girls Initiative – Kenya	173	-
Nigeria	NENTAD Protection in Northeast Nigeria	125	1,261
Sudan	Access to WASH – Red sea/Kassala/Gedaref	114	45

Malawi	Violence Against Women and Girls	108	313
Ethiopia	Girls Education Challenge – Leave NO Girls Behind	102	151
Zambia	Financial Inclusion through Traditional	64	64
Tanzania	FCDO Schule Bore Tanzania	64	-
South Sudan	AHRC Protection Research	31	-
Kenya	Pathways for Employment Inclusion (IPEI)	23	106
Tanzania	Youth for Change	20	-
India	Innovating Pathways for Employment Inc	6	1
Bangladesh	South Asia WASH Results Programme II	-	1,629
Egypt	Tracking root causes of irregular migration	-	421
Indonesia	B-READY (Phase I)	-	216
Philippines	B Ready scale up	-	47
Nigeria	DFID Nigeria NENTAD Programme EIE	-	(2)
Rwanda	SRHR Teacher Self Learning Academy	-	(14)
Bangladesh	Pathways for Employment Inclusion (IPEI)	(1)	44
Nepal	Resilience Plus and Basic Needs in Nepal	(10)	1,137
UK	UK Youth for Change	(13)	-
Nigeria	PLANE (NENTAD Cost Extension)	(20)	1,013
Total		5,548	16,480

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

## 5. CHARITABLE ACTIVITIES: MAJOR PARTNERSHIPS

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2022 Total £000
Corporates	-	3,702	3,702	-	3,942	3,942
Major donors	-	282	282	-	999	999
Trusts and foundations	-	1,428	1,428	-	731	731
Corporate Gifts in Kind	-	31	31	-	-	-
<b>Total</b>	-	5,442	5,442	-	5,672	5,672

## 6. TRADING ACTIVITIES AND OTHER INCOME

### a) Trading activities

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
Society lottery income	-	-	-	1,311	-	1,311
Programmatic trading income	6,505	-	6,505	6,184	-	6,184
Other trading income	93	-	93	91	-	91
<b>Total</b>	6,598	-	6,598	7,586	-	7,586

No lottery was held by Plan International UK in 2022.

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

**b) Other Income**

	Unrestricted funds £000	Restricted funds £000	2022 Total £000	Unrestricted funds £000	Restricted funds £000	2021 Total £000
Rental income	618	-	618	627	-	627
Investment income	11	-	11	5	-	5
Other income	-	-	-	49	-	49
<b>Total</b>	<b>629</b>	<b>-</b>	<b>629</b>	<b>681</b>	<b>-</b>	<b>681</b>

Other income in 2021 related to payments from HMRC as part of the UK government's Coronavirus Job Retention Scheme.

**c) The Charity as lessor**

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

	2022 Total £000	2021 Total £000
Less than one year	497	497
Between two and five years	580	1,076
After five years	0	-
<b>Total</b>	<b>1,076</b>	<b>1,573</b>

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

## 7. TOTAL EXPENDITURE

### a) Analysis of total expenditure

Total Expenditure 2022	Grants paid £000	Staff costs £000	Direct costs £000	Support costs £000	2022 Total £000
<b>Expenditure on raising funds</b>					
<b>Sponsorship</b>	-	853	2,518	720	4,091
Institutional donors	-	1,145	88	630	1,863
Other donations and appeals	-	1,086	541	373	2,000
<b>Major partnerships</b>	-	719	66	477	1,262
	-	3,802	3,213	2,200	9,216
<b>Expenditure on charitable activities</b>					
<b>Humanitarian</b>	25,346	435	238	1,110	27,129
Education	11,181	3,416	1,591	690	16,878
Economic security	3,255	2	15	140	3,412
Sexual and reproductive health and rights	1,493	496	15	85	2,089
Protection	1,806	107	0	82	1,995
Participate as citizens	1,562	-	32	68	1,662
Campaigning and awareness	18	236	690	479	1,423
Water, sanitation and hygiene	208	4	0	9	222
<b>SDD charitable activities</b>	-	2,790	3,137	326	6,254
	44,870	7,486	5,719	2,989	61,065
<b>Other expenditure</b>					
<b>Rental costs</b>	-	-	344	-	344
<b>Trading activity costs</b>	-	-	2	-	2
	-	-	346	-	346
<b>Sub total</b>	44,870	11,288	9,278	5,189	70,627
<b>Reallocation of salaries<sup>1</sup></b>	-	2,165	-	(2,165)	-
<b>Total</b>	44,870	13,453	9,278	3,024	70,627

<b>Total Expenditure 2021</b>	<b>Grants paid £000</b>	<b>Staff costs £000</b>	<b>Direct costs £000</b>	<b>Support costs £000</b>	<b>2021 Total £000</b>
<b>Expenditure on raising funds</b>					
Sponsorship	-	996	2,812	819	4,626
Institutional donors	-	1,089	88	684	1,861
Other donations and appeals	-	1,085	473	437	1,996
Major partnerships	-	731	17	493	1,241
	-	3,901	3,390	2,434	9,724
<b>Expenditure on charitable activities</b>					
Education	18,492	2,592	913	1,061	23,058
Disaster risk management	19,353	329	- 28	948	20,601
Water, sanitation and hygiene	3,235	710	598	219	4,762
Economic security	1,822	291	66	105	2,285
Sexual and reproductive health and rights	15	216	823	418	1,472
Protection	1,648	224	11	91	1,974
Campaigning and awareness	3,638	134	47	184	4,003
Participate as citizens	757	-	- 0	37	793
SDD charitable activities costs		1,467	4,237	137	5,841
	48,960	5,964	6,666	3,200	64,790
<b>Other expenditure</b>					
Rental costs	-	-	323	-	323
Trading activity costs	-	-	19	-	19
	-	-	342	-	342
<b>Sub total</b>	<b>48,960</b>	<b>9,865</b>	<b>10,398</b>	<b>5,633</b>	<b>74,856</b>
<b>Reallocation of salaries<sup>1</sup></b>	<b>-</b>	<b>2,394</b>	<b>-</b>	<b>(2,394)</b>	<b>-</b>
<b>Total</b>	<b>48,960</b>	<b>12,259</b>	<b>10,398</b>	<b>3,239</b>	<b>74,856</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.



	2022 £000	2021 £000
Net income is stated after charging:		
Services provided by the Charity's auditors:		
Fees payable for the audit of the consolidated financial statements	55	47
Additional Fees payable for the audit of the consolidated financial statements in prior year	0	14
Fees payable for other services:		
• Taxation and VAT	1	1
	55	48
Exchange rate losses/(gains)	(111)	188
Depreciation and amortisation	488	534
Operating lease rentals – buildings	785	697

#### b) Grants paid

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

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

A list of grants paid is given below:

Partner Organisation	Country	2022 £000	2021 £000
Payments to Plan International Inc	Various	43,086	43,217
Payments to Plan International National Organisation	Colombia	247	135
Payments to Plan International National Organisation	India	289	1,008
Payments to Plan International National Organisation	Indonesia	237	532
Payments to Plan International National Organisation	Germany	18	-
Payments to Plan International National Organisation	Canada	11	-
Payments to Plan International National Organisation	United States of America	-	14
Payments to Plan International members		43,888	44,906

Partner Organisation	Country	2022 £000	2021 £000
Handicap International UK	Sierra Leone	404	1,280
Christian Blind Mission (CBM) UK	Zimbabwe	246	254
ActionAid Institutional Funding	Sierra Leone	209	893
The Open University	Sierra Leone	24	97
The Open University	Zimbabwe	135	197
Puntland Development Research Center (PDRC)	Ethiopia	25	-
UNICEF	South Sudan	15	-
Global Parametrics Limited	Indonesia	0	-
University of California	Jordan	(4)	94
Relief International	Ethiopia	-	753
Global Parametrics Limited	Indonesia	-	114
Save the Children – Spain	Bolivia	-	85
GOAL	Honduras	-	73
University of Sussex	Ethiopia	(71)	71
Accion Contra el Hambre Spain	Philippines	-	46
Fundacion Oxfam Intermon	Dominican Republic	-	28
Oxfam Solidarite	Dominican Republic	-	24
Humanity & Inclusion UK	Dominican Republic	-	24
World Vision Austria	Various	-	12
Eclipse Experience Ltd	Peru	-	11
Humanity & Inclusion UK	Philippines	-	(2)
Payments to Non-Plan International Organisations		982	4,054
Total Grants Payable		44,870	48,960

**c) Analysis of support costs**

	Raising Funds £000	Charitable activities £000	2022 Total £000	Raising Funds £000	Charitable activities £000	2021 Total £000
Information technology	661	853	1,514	609	823	1,432
Office and premises	517	634	1,151	554	758	1,312
Human resources	396	480	876	332	421	753
General management	106	297	403	289	417	706
Finance	245	347	592	257	340	597
FX (Gains)/Losses	(60)	(68)	(128)	83	105	188
Depreciation and amortisation	246	317	565	219	292	511
Governance	88	129	217	90	163	253
<b>Total</b>	<b>2,200</b>	<b>2,989</b>	<b>5,189</b>	<b>2,433</b>	<b>3,319</b>	<b>5,752</b>

Support costs are allocated between activities on the basis of the number of staff employed on those activities during the year.

**d) Analysis of governance costs**

	2022 £000	2021 £000
Legal and other professional fees – Gifts in Kind	8	24
Legal and other professional fees	54	46
External audit fees	64	77
Apportionment of staff costs	73	71
Internal audit fees	18	26
Other	0	9
	<b>217</b>	<b>253</b>

## 8. STAFF COSTS

	2022 £000	2021 £000
Staff costs		
Wages and salaries	11,069	10,944
Social security costs	1,213	1,150
Pension costs	802	860
Sub Total	13,084	12,954
Agency staff	369	327
Total	13,453	13,281

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

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

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

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

	2022 Number	2021 Number
£60,000–£69,999	13	8
£70,000–£79,999	5	7
£80,000–£89,999	4	2
£90,000–£99,999	1	2
£100,000–£109,999	2	1
£110,000–£119,999	1	-
Total	26	20

Total employer pension contributions for these employees were £179,350 (2021: £114,868).

The highest paid employee in 2022 was the Chief Executive, who received £150,962, in the year including pension contributions and employer National Insurance contributions (2021: £149,121), and received no benefits in kind (2021: £nil).

The Leadership team are the key management personnel of the charity. The total remuneration and benefits including pension contributions and employer National Insurance contributions of the key management personnel was £784,377, for 7 roles (2021: £752,192 for 7 roles).

None of the above received any benefits in kind.

Redundancy payments in the year to staff totalled £12,984 (2021: £32,550).

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

	2022 Headcount	2021 Headcount	2022 FTE	2021 FTE
Fundraising	59	58	57	54
Communications, Campaigns & UK Programmes	45	43	42	38
International Programmes & Policy	65	71	64	66
Operations & CEO Office	41	48	39	45
SDDirect	50	45	48	40
Total	261	265	251	243

## 9. TRUSTEES' REMUNERATION

None of the trustees received any remuneration during the year for services to Plan International UK (2021: none). Directly-incurred expenses of the trustees borne by Plan International UK in the year ended 30 June 2022 were £25. These expenses were incurred by one Trustee to attend a Board meeting (2021: £nil).

Plan International UK has purchased indemnity insurance for the trustees at a cost of £1,040 (2021: £1,008).

## 10. TANGIBLE ASSETS

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

<sup>1</sup> Computer hardware for SDDirect totalling £45k net book value and Office Equipment totalling £1k net book value at 30 June 2022, is only included in the Group balance sheet, not the Charity balance sheet.

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

<sup>1</sup> Computer hardware for SDDirect totalling £90k net book value and Office Equipment totalling £1k net book value at 30 June 2021 is only included in the Group balance sheet, not the Charity balance sheet

## 11. INTANGIBLE ASSETS

GROUP AND CHARITY 2022	Computer Software £000	Goodwill <sup>1</sup> £000	Total £000
<b>Costs</b>			
At 1 July 2021	1,797	1,148	2,945
Additions	142	-	142
At 30 June 2022	1,938	1,148	3,086
<b>Accumulated depreciation</b>			
At 1 July 2021	1,542	300	1,842
Charge for the year	110	230	339
At 30 June 2022	1,652	530	2,181
<b>Net book value</b>			
At 30 June 2021	127	849	976
At 30 June 2022	287	618	906

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

GROUP AND CHARITY 2021	Computer Software £000	Goodwill <sup>1</sup> £000	Total £000
<b>Costs</b>			
At 1 July 2020	1,618	1,148	2,766
Additions	180	-	180
At 30 June 2021	1,797	1,148	2,945
<b>Accumulated depreciation</b>			
At 1 July 2020	1,491	70	1,561
Charge for the year	52	230	282
At 30 June 2021	1,543	300	1,842
<b>Net book value</b>			
At 30 June 2020	127	1,078	1,205
At 30 June 2021	255	848	1,103

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



## 12. INVESTMENTS

CHARITY	2022 £
Shares in subsidiary undertakings	
At 1 July 2020	1,956,134
Disposal	(250,001)
At 30 June 2021	1,706,133

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

During the financial year ended 30 June 2022, Plan International UK disposed of Development Works Ltd, a wholly owned trading company registered in England and Wales as company number 11693908, whose main activities are to carry out international development commercial contracts and other non-primary purpose programme trading activities on behalf of Plan International UK.

The initial investment of £250,001 was returned to Plan International UK.

Foster Parents Plan International (UK) Ltd is a trading company registered in England and Wales as company number 02457093, whose main activities are the licensing of the use of Plan International UK trademarks to third parties, and carrying out other non-primary purpose trading activities. In prior years the company also managed society lotteries. Each year the subsidiary makes a charitable donation under a deed of covenant of any taxable profits to Plan International UK. At 30 June 2022 the investment in Foster Parents Plan International (UK) Ltd was £2.

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

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

**SUBSIDIARY: Foster Parents Plan International UK Ltd**

	<b>2022</b>	<b>2021</b>
	<b>£000</b>	<b>£000</b>
Total turnover	90	1,386
Total expenditure	(17)	(33)
Donation to Plan International UK	(73)	(1,353)
Net result for the year	-	-

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

	<b>2022</b>	<b>2021</b>
	<b>£000</b>	<b>£000</b>
Total assets	88	50
Total liabilities	(88)	(50)
Total funds	-	-

**SUBSIDIARY: Development Works Ltd**

	<b>2022</b>	<b>2021</b>
	<b>£000</b>	<b>£000</b>
Total turnover	-	-
Total expenditure	-	-
Donation to Plan International UK	-	-
Net result for the year	-	-

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

	<b>2022</b>	<b>2021</b>
	<b>£000</b>	<b>£000</b>
Total assets	-	250
Total liabilities	-	-
Total funds	-	250

**SUBSIDIARY: Social Development Direct Limited**

	<b>2022</b>	<b>2021</b>
	<b>£000</b>	<b>£000</b>
Total turnover	6,505	6,184
Total expenditure	(6,254)	(5,841)
Donation to Plan International UK	(360)	(368)
<b>Net profit for the period</b>	<b>(109)</b>	<b>(25)</b>

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

	<b>2022</b>	<b>2021</b>
	<b>£000</b>	<b>£000</b>
Total assets	1,744	1,602
Total liabilities	(1,294)	(1,041)
Total funds	449	561

**13. DEBTORS**

	<b>Group 2022</b>	<b>Group 2021</b>	<b>Charity 2022</b>	<b>Charity 2021</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Amounts owed by institutional donors	4,285	3,016	4,285	3,016
Accrued income	1,800	3,602	1,800	2,970
Amounts owed by Plan International Inc	136	504	136	504
Other debtors	1,122	840	174	318
Prepayments	299	384	217	334
Amounts owed by subsidiaries	-	-	73	61
<b>Total debtors</b>	<b>7,642</b>	<b>8,346</b>	<b>6,686</b>	<b>7,203</b>

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

### a) Analysis of creditors

	Group 2022 £000	Group 2021 £000	Charity 2022 £000	Charity 2021 £000
Accruals of transfers to Plan International Inc	4,650	5,877	4,650	5,877
Accruals of transfers to other partners	177	244	177	244
Deferred income and other creditors	-	5	-	-
Other accruals	1,428	1,414	798	1,034
Taxation and social security	481	434	355	330
Trade creditors	509	1,632	122	1,299
Amounts owed to Plan International Organisations	58	120	58	120
VAT payable	214	219	27	(8)
<b>Total creditors</b>	<b>7,497</b>	<b>9,945</b>	<b>6,187</b>	<b>8,896</b>

### b) Deferred income and other creditors

GROUP 2022	As at 1 July 2021 £000	Income deferred £000	Deferrals released £000	As at 30 June 2022 £000
Institutional donors	-	-	-	-
Other	5	-	5	-
<b>Total deferred income and other creditors</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>

Income deferred in the year for the charity comprised £nil (2021: £nil) institutional donor income and £nil (2021: £5,000) other income.

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

## 15. PROVISIONS FOR LIABILITIES AND CHARGES

GROUP AND CHARITY	As at 1 July 2021 £000	Provision created £000	Provision released £000	Provision utilised £000	As at 30 June 2022 £000
Dilapidations	360	40	-	-	400
Grants	25	-	-	(25)	-
<b>Total</b>	<b>385</b>	<b>40</b>	<b>-</b>	<b>(25)</b>	<b>400</b>

Dilapidations represent the estimated cost required to make good Plan International UK's headquarters upon the termination of the lease with our landlord. The provision will be utilised on termination of the lease.

Grants represent the estimated funds returnable to donors where the group has not been able to spend funds received in accordance with donor wishes, including losses incurred from fraud and disallowances at country office level. Any losses will be recovered from Plan International Inc such that Plan International UK suffers no net loss.

## 16. COMMITMENTS

### a) Commitments under operating leases

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

GROUP	Land and buildings 2022 £000	Other 2022 £000	Total 2022 £000	Land and buildings 2021 £000	Other 2021 £000	Total 2021 £000
Payments due:						
Not later than one year	932	8	940	932	20	952
Later than one year and not later than five years	1,321	1	1,321	2,253	18	2,271
Later than five years	-	-	-	-	-	-
Total	2,253	9	2,261	3,185	38	3,223

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

### b) Programme commitments

At year end, the group had undertaken to deliver projects which will be completed over a number of years. The majority of the funds needed for these projects are subject to legal agreements with donors to ensure that Plan International UK will be reimbursed. For some of these projects, Plan International UK is required to provide additional funding to match that provided by the main donor. At 30 June 2022, donors had yet to be found for programme commitments totalling £4,834,000 (2021: £4,589,000) as detailed below.

GROUP	Total 2022 £000	Total 2021 £000
Less than one year	2,997	1,730
Between two and five years	1,836	2,859
After five years	-	-
Total	4,833	4,589

No provision has been recognised as we will continue to seek funding from other donors for these commitments over the remaining life of the projects.

**c) Capital commitments**

The value of group contracts placed in the year for future capital expenditure not accrued for in the financial statements was £nil (2021: £nil).

**17. STATEMENT OF FUNDS**

GROUP AND CHARITY 2022	Balance 1 July 2021	Total Income	Total Expenditure	Transfers	Balance 30 June 2022
£000	£000	£000	£000	£000	£000
<b>Unrestricted funds:</b>					
General funds	9,688	33,450	(31,858)	398	11,677
Designated funds: Programmatic and Strategic Development fund	145	-	(145)	-	(0)
Designated funds: Social Development Direct	529	6,505	(6,614)	(14)	406
Designated funds: Plan UK Fixed asset fund	1,739	-	-	(384)	1,355
<b>Total unrestricted funds</b>	<b>12,101</b>	<b>39,955</b>	<b>(38,618)</b>	<b>-</b>	<b>13,438</b>
<b>Restricted funds</b>	<b>4,514</b>	<b>32,626</b>	<b>(32,010)</b>	<b>-</b>	<b>5,130</b>
<b>Total funds</b>	<b>16,614</b>	<b>72,581</b>	<b>(70,627)</b>	<b>-</b>	<b>18,567</b>

CHARITY 2022	Balance 1 July 2021	Total Income	Total Expenditure	Transfers	Balance 30 June 2022
£000	£000	£000	£000	£000	£000
<b>Unrestricted funds:</b>					
General funds	9,687	33,794	(31,970)	168	11,679
Designated funds: Programmatic and Strategic Development fund	145	-	(145)	-	(0)
Designated funds: Social Development Direct	1,706	-	-	-	1,706
Designated funds: Plan UK Fixed asset fund	859	-	-	(168)	691
<b>Total unrestricted funds</b>	<b>12,397</b>	<b>33,794</b>	<b>(32,115)</b>	<b>-</b>	<b>14,075</b>
<b>Restricted funds</b>	<b>4,514</b>	<b>32,626</b>	<b>(32,010)</b>	<b>-</b>	<b>5,130</b>
<b>Total funds</b>	<b>16,911</b>	<b>66,419</b>	<b>(64,125)</b>	<b>-</b>	<b>19,204</b>

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

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



## 18. RESTRICTED FUNDS

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

GROUP AND CHARITY	Balance 1 July 2020 £000	Income £000	Expenditure £000	Balance 1 July 2021 £000	Income £000	Expenditure £000	Balance 30 June 2022 <sup>1</sup> £000
Girls Fund	520	761	(1,331)	(50)	743	(517)	176
DEC – Ukraine Humanitarian Appeal	-	-	-	-	2,140	(2,140)	-
DEC – Cyclone Idai Appeal	81	97	(88)	90	-	4	93
DEC – Covid Appeal	-	959	(983)	(4)	844	(848)	(8)
Other voluntary income including appeals	796	862	(771)	887	1,053	(939)	1,000
<b>Donations</b>	<b>1,397</b>	<b>2,679</b>	<b>(3,153)</b>	<b>923</b>	<b>4,780</b>	<b>(4,440)</b>	<b>1,262</b>
FCDO – Girls' Education Challenge – MG Cubed Ghana	583	3,248	(3,684)	147	779	(758)	168
FCDO – Supporting Adolescent Girls' Education Zimbabwe	47	3,136	(3,149)	34	2,937	(2,890)	82
FCDO – Water Sanitation and Hygiene (WASH) Results Programme Extension	1,054	1,629	(2,683)	(0)	-	-	(0)
FCDO – Resilience Plus and Basic Needs in Nepal	-	1,137	(1,140)	(3)	(10)	12	(0)
FCDO – Girls' Education Challenge – Sierra Leone	(203)	3,383	(3,243)	(63)	694	(634)	(2)
FCDO – NENTAD Protection in Northeast Nigeria	(6)	1,261	(1,259)	(4)	125	(125)	(4)
FCDO – PLANE (NENTAD Cost Extension) Nigeria	-	1,013	(1,038)	(25)	(20)	6	(39)
FCDO – Others	81	1,673	(1,705)	49	1,042	(1,016)	75
ECW	(34)	2,335	(2,114)	187	1,593	(1,766)	14
ECHO	144	972	(1,006)	110	1,627	(1,645)	92

European Commission – <b>Building Resilience: Education Opportunities in Fragile and Crisis Affected Environments</b>	105	1,048	(1,144)	9	194	(216)	(13)
European Commission – Better <b>Extension Training (BETTER)</b>	(73)	870	(837)	(40)	739	(754)	(56)
European Commission – Others	(10)	2,067	(1,931)	126	807	(904)	28
<b>UNOCHA</b>	(37)	3,629	(3,605)	(13)	1,868	(1,862)	(7)
<b>UNICEF</b>	(82)	657	(568)	7	1,013	(1,050)	(30)
<b>UN Agencies – Others</b>	(12)	1,617	(1,513)	92	4,574	(4,556)	110
<b>World Bank – Eu Sou Capaz Girls Empowerment Program</b>	-	-	-	-	1,276	(1,291)	(15)
<b>World Bank – Accelerating Nutrition Result in Nigeria</b>	-	-	-	-	1,772	(1,283)	489
<b>Vitamin Angels GIK – Accelerating Nutrition Result in Nigeria</b>	-	-	-	-	88	(88)	-
Other institutional donors	419	1,406	(1,615)	210	1,304	(1,245)	268
<b>Institutional donors</b>	1,976	31,081	(32,234)	823	22,402	(22,065)	1,161
Corporates	2,154	3,942	(4,362)	1,734	3,733	(3,807)	1,660
<b>Major donors</b>	1,538	999	(1,551)	986	282	(575)	692
Trusts and foundations	157	731	(838)	50	1,428	(1,123)	355
<b>Major partnerships</b>	3,849	5,672	(6,751)	2,770	5,442	(5,505)	2,707
<b>Total restricted funds</b>	7,220	39,432	(42,138)	4,514	32,626	(32,010)	5,130

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

Restricted funds by region of spend	Balance 1 July 2020 £000	Income £000	Expenditure £000	Balance 30 June 2021 £000	Income £000	Expenditure £000	Balance 30 June 2022 £000
Asia	1,669	6,035	(7,162)	542	3,337	(3,437)	442
East and Southern Africa	430	16,702	(16,750)	382	15,685	(15,701)	366
UK	536	25	(208)	353	(42)	(397)	(86)
West and Central Africa	568	13,174	(13,530)	212	7,022	(6,624)	610
Americas	95	2,429	(2,447)	77	1,459	(1,549)	(13)
Europe	-	-	-	-	3,307	(2,339)	968
Multiple Regions <sup>1</sup>	420	96	(261)	255	1,847	(1,921)	180
Not defined <sup>2</sup>	3,502	971	(1,780)	2,693	11	(42)	2,663
<b>Total restricted funds</b>	<b>7,220</b>	<b>39,432</b>	<b>(42,138)</b>	<b>4,514</b>	<b>32,626</b>	<b>(32,010)</b>	<b>5,130</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 2022

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000	£000	£000
Fund balances at 30 June 2022 are represented by:				
Tangible fixed assets	-	450	-	450
Intangible Assets	-	906	-	906
Current assets	13,428	1,698	9,982	25,108
Current liabilities	(1,348)	(1,294)	(4,853)	(7,496)
Provisions for liabilities and charges	(400)	-	0	(400)
Total net assets at 30 June 2022	11,679	1,760	5,130	18,567
Total net assets at 30 June 2021	9,687	2,413	4,514	16,614

### CHARITY 2022

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Designated		
	£000	£000	£000	£000
Fund balances at 30 June 2022 are represented by:				
Tangible fixed assets	-	404	-	404
Intangible Assets	0	1,993	-	1,993
Current assets	13,412	(0)	9,982	23,393
Current liabilities	(1,333)	-	(4,853)	(6,186)
Provisions for liabilities and charges	(400)	-	0	(400)
Total net assets at 30 June 2022	11,679	2,397	5,130	19,205
Total net assets at 30 June 2021	9,687	2,710	4,514	16,911

**GROUP AND CHARITY 2021**

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

**CHARITY 2021**

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

## **20. RELATED PARTIES**

### **Plan International Inc**

Plan International UK is a member of Plan International Inc. During the year Plan International UK transferred cash totalling £31,615,000 (2021: £35,525,000) directly to Plan International Inc and other Plan International entities to undertake international development programme activities in overseas countries. In addition, £13,694,000 (2021: £13,740,000) was transferred directly from our donors to Plan International entities.

In line with our approach of accruing transfers once all conditions that would limit recognition of the funding commitment have been met, there was an accrual of £1,167,000 (2021: £5,970,000) of transfers to Plan International Inc outstanding at year-end.

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

### **Plan Ltd**

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

### **Disasters Emergency Committee**

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

In the year Plan International UK made a membership donation of £nil (2021: £50,929) to the DEC. Plan International UK's income in the year included £2,984,000 (2021: £1,056,000) receivable from DEC appeals. Of this £1,051,000 was outstanding at year-end (2021: £nil).

### **International Broadcasting Trust**

Rose Caldwell, CEO of Plan International UK, is the Chair of the International Broadcasting Trust. In the year, Plan International UK paid membership fees totalling £nil (2021: £5,000).

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

Rose Caldwell, CEO of Plan International UK, was a member of the High-Level Steering Group of ECW in 2021. Plan International UK's income in the year included £1,593,000 (2021: £2,335,000) receivable from ECW. Of this £nil was outstanding at year-end (2021: £nil).

### **Plan International UK Trustees**

In the year donations were received from trustees totalling £18,141 (2021: £4,913).

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

Beverley Tew, trustee, is a non-executive director of the FCDO. Plan International UK's income in the year included £5,548,000 (2021: £16,480,000) receivable from the FCDO.

**Foster Parents Plan International UK Ltd**

The below table shows the transactions that took place between Foster Parents Plan International UK Ltd and Plan International UK in the year ended June 2022. Plan International UK incurred £nil (2021: £19,000) of costs that were recharged to FPPI UK for staff time and other overheads.

Party	Nature of relationship	Transaction	Income for the year ended 30 June 2022 £000	Expenditure for the year ended 30 June 2022 £000	Debtor balance as at 30 June 2022 £000	Creditor balance as at 30 June 2022 £000
Foster Parents Plan International UK Ltd	Wholly-owned subsidiary	The subsidiary's taxable profits were donated under a deed of covenant to Plan International UK	73	-	73	-

**Social Development Direct Limited**

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

Party	Nature of relationship	Transaction	Income for the period ended 30 June 2022 £000	Expenditure for the period ended 30 June 2022 £000	Debtor balance as at 30 June 2022 £000	Creditor balance as at 30 June 2022 £000
Social Development Direct Limited	Wholly-owned subsidiary	The subsidiary's taxable profits were donated to Plan International UK	361	-	-	-

# THANK YOU

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

Plan International UK would particularly like to thank the following for their support over the period 01 July 2021 – 30 June 2022.

## YOUTH ADVISORY PANEL

Beyonce, Rachel, Maryam, Emily, Ella, Dona, Jalonl, Kristle, Isla, Maarla, Elodie, Pheobe, Amelle, Aisling, Meera, Dinah, Iman, Holly, Bailey, Melissa, Helena, Poppy

## TRUSTS AND FOUNDATIONS

People's Postcode Lottery, Moondance Foundation, Latin American Children's Trust, Masonic Charitable Foundation, Grace Trust, H&S Davidson Trust

## CORPORATE SUPPORTERS

AFD Software, AstraZeneca, BDO, The Body Shop, Brides Do Good, Chelsea Foundation, Clear Channel, Costa Foundation, Credit Suisse, CVC Capital Partners Foundation, DAZN, VENT For Change, IVC Evidensia, Jellybean, Kantar Public, Kaplan, Paysafe Group, Salesforce, Standard Chartered Foundation, Study Group, Unilever

## DONORS

Sue and Mark Catton, Fiona Rickard Lisa Eldridge, Roger and Jenny Dennis, John M Hill, Helen Hurst and Matthew Witt, Colin and Helen David, Georgina and Bernard David, Ennismore Foundation, Paul Tyndall and Rosemary Blake, Tom Hearn, Andrew Phillipps, Paul and Diane Sinnett, The Happy Charitable Trust

## INSTITUTIONS

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

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



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**For children and  
equality for girls**