

# Plan International (UK)

## Trustees' Annual Report 2015

Registered Charity no: 276035

Registered in England no: 1364201



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## THANK YOU

## Plan in figures

**£80.4 million**  
raised in 2015

**84%**  
of our income goes to our work to improve children's lives

**£997,000**  
raised for Nepal earthquake and Ebola appeals

**96,231**  
children in 50 countries sponsored by 90,310 sponsors (at 30 June 2015)

**Over 1.7 million**  
people reached by our disasters and emergency work in 23 countries

**24.7m**  
beneficiaries were directly targeted by our grant-funded programmes in 2015

**58 million**  
girls reached worldwide so far by Plan's global Because I am a Girl campaign

**19,227**  
new campaigners recruited by Plan UK for our Because I am a Girl campaign

**97%**  
increase in our Twitter and Facebook followers to 69,315

## About Plan UK

Plan is a global charity helping children and young people in the world's poorest countries to move themselves from a life of poverty to a future with opportunity. Plan is independent, with no religious, political or government affiliation.

Our vision is of a world in which all children realise their full potential in societies that respect people's rights and dignities. By 2020, we want to transform the lives of marginalised children, especially adolescent girls, through our programmes and advocacy.

We want children to get a healthy start in life, so we prioritise protection, education, economic security, sexual and reproductive health, and access to water, sanitation and hygiene. We also provide humanitarian responses to emergencies and disasters, and help communities to build resilience. Ensuring children – particularly girls – and women are kept safe from violence during disasters and emergencies is also vital.

We aim to be at the forefront of a global movement demanding justice with and for the world's poorest children, working in partnership with others who share our vision. We have developed a distinctive reputation for our work with adolescent girls, and this is a growing strategic priority for us. Our Because I am a Girl campaign – the world's biggest girls' rights campaign – helps girls to live a life free from violence and to get the education, skills and support that enable them to transform their lives, and the world around them.

How we work is important too, and child protection and gender equality are fundamental to our work. We also support young people to strengthen their capacity and confidence, so they become active participants in their communities, with voices that create change.

## Report from our Youth Advisory Panel

We are a group of 16 young people aged 14-21 from across the UK and together, we make up Plan UK's Youth Advisory Panel (YAP).

We work with Plan UK as advisors and ambassadors, supporting the organisation to be accountable to young people and to campaign on key issues such as girls' rights.

We campaign in schools and communities, and we're planning an event for 150 young people on gender-based violence in schools. This year, we launched our Youth Participation Project, reviewing how Plan UK's different departments engage and represent young people. We delivered key speeches on youth rights at the Because I am a Girl Gala Dinner, the State of the World's Girls Report launch and the Conservative Party Conference. We continued campaigning for meaningful youth engagement and for youth rights both internationally and in the UK. YAP member Evie also advises the Plan UK Board of Trustees as a Youth Observer.

"I recently did a radio interview on what YAP does, and on girls' rights. Before I joined there's no way I would have done that: it's really exciting to know that my voice and opinions were heard by so many people"

Rebecca, 16

"Just because I'm a boy doesn't mean I don't think it's vital that girls across the world should have equality. Issues like child marriage and female genital mutilation (FGM) are human rights abuses. Everyone has a duty to get involved in ending these."

Daniel, 15

## A message from Plan UK's Chair

In October 2014, I met 15-year-old Ridwan at a special ceremony in Indonesia, where he and 400 other street children received a birth certificate for the first time. Without birth certificates, children don't legally 'exist', and can't access education and health services. Our project, funded by Aviva, will help 3,200 children get birth certificates.

For Ridwan, it means that he can dream. "My birth certificate gave me the chance to go to school. I'm so happy now because I'm studying in sixth grade. A door has been opened for me to fulfil my dream to become a teacher."

Back in the UK, we have helped to raise awareness of the violence faced by millions of girls. Plan UK has attracted thousands of new supporters and our Because I am a Girl campaign goes from strength to strength.

As well as raising awareness, the campaign puts pressure on governments and decision makers to make changes benefitting girls. Among our activities this year we held our first Because I am a Girl Gala Dinner, screened the powerful film India's Daughter, and held two more Plan Talks with Imelda Staunton OBE and Kathy Lette.

Our programmes put our commitment to girls' rights into practice too, from Girls Fund projects fighting child marriage and FGM, to our Girls' Education Challenge, tackling barriers stopping girls going to school.

But equal rights for girls and women won't happen without boys and men also getting involved. In Latin America and the Caribbean, our Champions of Change project supported teenage boys to challenge harmful gender stereotypes, and reframe healthy, non-violent definitions of masculinity. In the UK, famous faces including Colin Jackson, Jamal Edwards, John Michie and Jeremy Hardy helped inspire thousands to take part in our Face Up girls' rights campaign.

We believe that girls and boys, young men and women are best placed to tell their own stories – and the story of Plan UK's achievements this year. So in this report you'll hear the voices of just a few of those we've been privileged to work with this year, and see how you've helped us to create opportunities and lasting change. We're enormously proud to share these stories with you.

Thank you so much for your support.

**Rt Hon Dame Janet Paraskeva DBE**  
Plan UK Chair

## **A message from Plan UK's Chief Executive**

In April, I was visiting Plan projects in Nepal when the earthquake struck. In 30 years of development work, I've never experienced anything like it. People ran from buildings screaming, and the quake lasted about two minutes.

Afterwards, the scenes were apocalyptic. Every open space was full of people, afraid to go indoors; homes, schools and hospitals had collapsed, leaving children and families with nowhere to go.

Plan has worked in Nepal since 1978, so we responded fast. Seeing my Nepali colleagues preparing supplies for families in remote villages, I felt proud to belong to Plan. The road ahead is long, but we'll help Nepal to recover and rebuild. Within just two months, thanks to Plan supporters and the Disasters Emergency Committee (DEC), we've helped over 195,000 people.

Elsewhere, our long-term work continues, with girls a particular focus. Delivering universal access to water, sanitation and hygiene (WASH) significantly reduces gender inequality. Our South Asia WASH Results Programme, with partners WaterAid, Unilever, and Water and Sanitation for the Urban Poor, funded by the UK Government's Department for International Development (DFID), has helped over 1,147,000 people construct their own toilets, and provided water to over 110,000 people. Over five million people have learned about hand washing.

Another key focus is youth advocacy. For example, #YouthForChange makes sure young people are central to ending FGM and child marriage. Funded by DFID and launched at the Girl Summit in July 2014, it helps young people learn advocacy skills and influence decision makers. Justine Greening, Secretary of State for International Development, helped us launch the second phase of #YouthForChange this year, which will see the creation of an online hub.

"You're far from me, but in my thoughts; my eyes don't see you, but my heart feels you!" These words from a ten-year-old sponsored child in Nicaragua show why the bond between sponsor and child is fundamental to our work. To help increase this connection, and keep sponsorship engaging for today's digital audience, we're piloting a new smartphone app.

Of course, none of this would be possible without you – we're very grateful for your continued support and look forward to the year ahead.

**Tanya Barron**  
Plan UK Chief Executive

## Because I am a Girl

Around the world, being a girl is all too often an experience to endure rather than enjoy. Girls are often less valued than boys and less likely to fulfil their potential. Many face violence, abuse and harmful practices like child marriage and female genital mutilation (FGM). Child marriage robs girls of their childhood and their education. And FGM can lead to infertility, complications in childbirth, and even death.

- 41,000 girls are forced into child marriage every day (UNICEF 2014)
- 50,000 girls die during pregnancy and childbirth every year, often because their bodies aren't ready; the majority of them are child brides (UNICEF 2012)
- 130 million girls and women worldwide have undergone FGM (UNICEF 2014)
- 62 million girls are being denied an education (UNESCO 2012)

### **'Now I have the power to take control of my life'**

At 17, Lamana, from Cameroon, is studying computer science at school, and planning her future. But life hasn't always looked so positive for her, as she was forced to marry at just 15. "Each time my husband wanted to have sex with me, he beat me badly. He wouldn't allow me to leave the house and I tried to take my own life. My father didn't want me to leave because of what people might think."

Eventually, Lamana fled home after a particularly brutal attack. "Now, with Plan's help, and support from my family, I'm free from my marriage – and I've returned to school," she says.



"Some people tell me not to go to school because girls aren't supposed to study. Boys go to school, girls work."

Irene, 14, Uganda

### **It's #JustATampon**

Every day, millions of girls and women around the world face stigma just for having a period. In Africa, one in ten girls miss school during their period.

"At school, it's difficult. There's no safe changing room for girls, so I sometimes stay at home when menstruating. If I stain my clothes, boys make fun of me," explains Marie, 13, from Uganda.

To make matters worse, only 12 per cent of girls and women around the world have access to sanitary products. Plan teaches girls to make reusable sanitary pads using locally available materials, helping them stay in school. And in June 2015, we launched the #JustATampon campaign through social media, to fight the myths around menstruation which continue to hold girls and women back.

Plan's Because I am a Girl campaign helps girls like Lamana, Marie and Irene speak out for the millions who suffer in silence. It aims to ensure that all girls can live safe from violence, go to school, marry who they want, and make choices about their future.

With education, skills and support, girls can transform their lives and the world around them. We've already reached 58 million girls worldwide, but we know there's much more to do.

Girls' rights are dominating the global agenda. From the Girl Summit last July, to Malala Yousafzai winning the Nobel Peace Prize, it's clear that there is public support for improving girls' lives and that our work is having an impact. At the Girl Summit, DFID announced further funding for child marriage work, as a result of our campaigning with others, and throughout this report, you can read about how our campaigns and advocacy work are shining a light on the injustices faced by girls. Please see p15-17 to find out more about some of this year's key events and campaigns.

"The Because I am a Girl campaign is extremely important. We all need to empower women and girls around the world"

Gillian Joseph, Sky News anchor

## Community development

In both our development and our humanitarian work, we focus on five areas which are critical in improving quality of life for children, particularly girls: protection from abuse, violence and exploitation; education; economic security; sexual and reproductive health and rights; and water, sanitation and hygiene.

### **'I want to be educated'**

Zainab lives with her mother and five siblings; her father died in 2007. She's passionate about education, and wants to become a doctor. Every day, she does a four-mile walk to school on an empty stomach; after school, she works on the family farm. It doesn't leave much time to study. In any case, she has no textbooks, making homework difficult.

There's a lot of pressure on Zainab to get married – including from her mother – but she's determined to stay at school. She says that if she does well and gets a good job, her family will be proud of her. Now that Zainab's school is part of our Girls' Education Challenge, she will get the help she needs.

Zainab, 17, Sierra Leone

**'Sana really cares for us'**

Sana is an inspirational social organiser, helping communities to understand the health dangers caused by defecating in the fields, and supporting them to build toilets. It was difficult at first: Sana had to build trust by spending long hours with villagers, discussing sanitation problems and possible solutions.

Now Sana visits regularly, providing encouragement and helping to resolve problems. "Before the project, women and children weren't using soap to wash their hands and the community was very dirty," she says. Now, village women appreciate the toilets as they provide privacy, especially during menstruation. "We enjoy working with Sana so much. We're very happy with the changes and are using new practices for our health."

**Education**

Our Girls' Education Challenge is a three-year partnership providing bursaries to help 21,060 marginalised girls and children with disabilities in rural Sierra Leone to stay in school. We'll also train 550 girls to become classroom assistants, and help 135,000 children in 720 schools get a better education by providing teacher training, study groups and mentoring.

The project began in early 2013, but by September 2014 the Ebola crisis meant that all schools were closed. So we helped over 21,000 girls to study at home, by providing radio lessons, distributing solar radios and self-study materials, and training community volunteers to run study groups. We also produced radio programmes on sexual and reproductive health to support girls at risk of early marriage.

"I don't want to get married. I want to finish school." Amanatou, Sierra Leone

**Water, sanitation and hygiene**

Water, sanitation and hygiene (WASH) are critical issues that can help improve quality of life for children by, for example reducing diarrhoea and childhood stunting. Delivering universal access to WASH also helps tackle gender inequality, by reducing the time burden that women and girls face gathering water, and reducing their exposure to violence and harassment when defecating in the open. By providing toilets and water in schools, WASH projects improve girls' school attendance, reducing the number of girls who miss school while menstruating.

WASH projects make up nearly a third of Plan UK's project portfolio and cover 16 countries. The largest is our £25 million South Asia WASH Results Programme, in partnership with WaterAid, Unilever and Water and Sanitation for the Urban Poor. In its first year, the programme supported over 1,147,000 people in rural Pakistan and Bangladesh to construct household toilets, and provided water to over 110,000. It also reached over three million children through a hand washing campaign in primary schools. We aim to reach over six million people in total.

## **Protection**

In Tanzania, a project funded by the European Commission is using theatre and football to raise awareness of girls' rights. Local girls' clubs provide life skills education and help girls make informed choices about sexual and reproductive health. We're also campaigning to change attitudes towards harmful practices like child marriage and FGM, and working with police and community leaders to protect girls.

Plan UK Girls Fund projects help us to achieve our Because I am a Girl campaign aims by keeping girls safe from harmful traditional practices such as FGM and child marriage.

In Mali, harmful traditional practices, particularly FGM, are widespread: 89 per cent of women have been cut. We're changing attitudes and transforming lives in 160 villages, helping communities to understand the dangers of FGM and encouraging them to formally renounce the practice. Across eight project areas, 92 per cent of mothers and 90 per cent of fathers now wouldn't subject their daughters to FGM.

## **Sexual and reproductive health and rights**

In many countries, lesbian, gay, bisexual, transgender, intersex, and questioning (LGBTIQ) young people face discrimination, violence, and imprisonment. In May 2015, with Plan Sweden and Plan International, we launched a report on how Plan champions this issue in many countries, finding brave, exciting ways to improve the lives of LGBTIQ adolescents.

Plan continues to coordinate European advocacy network Action for Global Health (AfGH). AfGH leads calls for universal health coverage; strong, accessible health systems; and increased European development spending for health.

Involving boys in reframing healthy, non-violent definitions of masculinity is critical in promoting girls' rights and challenging homophobia.

Our Champions of Change programme in Latin America, the Caribbean and Germany supported 14-18-year-old boys to challenge harmful gender roles and stereotypes. For example, in Honduras, among families involved in the project, those feeling ashamed to have a gay or lesbian child decreased from 29 per cent to 3 per cent.

## **Helping before and after disaster strikes**

This year, conflict and displacement in Syria and East Africa, the Ebola crisis in West Africa and the devastating earthquake in Nepal once again highlighted the devastating effect of disasters on millions of children, families and communities.

Last year, we responded to 16 disasters across Latin America, Africa, Asia and the Middle East, reaching two million people.

We worked with other Plan offices, with partners, and with the European Commission, DFID, UN agencies and the Disasters Emergency Committee (DEC). As a member of the DFID-funded Start Network, we responded quickly to emergencies in Cameroon, Nepal, South Sudan, Tanzania and Rwanda.

### **Increasing resilience**

We help children and communities become better prepared for disasters in hazard-prone areas including the Philippines, Bangladesh and the Dominican Republic. Supported by ECHO, we've launched a safe school programme in Cambodia, Indonesia and Myanmar, and regionally, in South East Asia. In Central America, we're building the capacity of local and national authorities and developing policy on disaster risk management. In the Philippines, a DFID-funded project helped us and other agencies develop a coordinated approach to collecting and responding to beneficiary feedback.

In Gaza and Syria, we've supported children affected by conflict. In Syria, we've provided over 9,600 children with child-friendly spaces and psychosocial support, including academic support, enabling over 5,000 children to continue their education. In Gaza, we provided child-friendly spaces and psychosocial support for over 9,000 children.

This year, we also supported refugees fleeing conflict in Burundi and Cameroon, with projects including sanitation, child protection and education.

**Before Ebola, I had a happy life'**

"I was assistant head girl, and I was a girls' rights advocate with Plan. We'd talk on the radio about problems like child labour and pregnancy. All that changed one day. My mother died first then my brother Joseph, a doctor, who caught Ebola from a patient. My father and my brother Samuel died next.

After two days, my other siblings and I started showing signs of Ebola, becoming really sick. We were vomiting, had red eyes and fever. I was really scared. They took us to the treatment centre and eventually we recovered.

In 20 days, we lost our mother, father and older brothers. People won't come to the house now; some are afraid to talk to us. We're meeting with Plan and going on the radio to talk about Ebola. We'll tell people they shouldn't be afraid [of survivors]. I want to go back to school: I still want to become an accountant."  
Amma, 16, Sierra Leone

"I haven't had a patient die (of Ebola) so far and I don't plan on it happening. It's about acting fast. We treat patients with drips to rehydrate, and paracetamol and antibiotics. I'm not scared: I wear protective clothes and follow the regulations."  
Mariatu, 37, nurse at DFID-funded Plan Ebola care centre, Sierra Leone

The Ebola crisis has devastated Sierra Leone, Liberia and Guinea since December 2013. In Sierra Leone, where Plan UK's work was funded by DFID, our seven Ebola healthcare facilities served 1,424 patients. We distributed food, water and supplies to over 24,000 quarantined homes, and decontaminated over 4,000 houses. In Liberia, thanks to DEC funding, Plan UK provided supplies to two Ebola healthcare facilities, rehabilitated hand pumps, and operated 10 teams supporting Ebola sufferers.

On 25 April 2015, a massive earthquake struck Nepal. At least eight million people were affected and over 22,000 injured; over 8,600 people lost their lives. Thousands were left homeless. A second earthquake on 12 May caused further devastation.

Thanks to our supporters and our membership of the DEC, we distributed tarpaulins to an estimated 195,000 people; water kits to 127,000 people, and 32,000 food packs. We set up 62 child-friendly spaces and 99 temporary learning spaces, and restored health centres. Overall, we've helped 196,000 people, including nearly 82,000 children.

After a disaster, children are particularly at risk from trafficking. Plan is raising awareness in communities through child-friendly spaces, mobile teams and help desks, and anti-trafficking booths at border points.

"I was very scared. I thought Nepal was destroyed."  
Purnima, 16

**A place to be a child again**

After a disaster, recovery is made all the more difficult for children when they're thrust from the security of their homes into the uncertainty of a camp for displaced people.

That's why our child-friendly spaces are making an enormous difference for children in Nepal. They provide a place where children can forget about the earthquake for a little while, and begin to recover. Here, they can continue to learn even if schools are closed, spend time with friends, and talk to staff and volunteers who are trained to know how to respond and provide support. "It's helping me to forget the horrible situation I've been through," says 11-year-old Ajay.

Most importantly, they can just be children again, making friends and joining in with games, songs, dance and art. "I love coming here and playing with my friends. Drawing is my hobby and I learn about drawing and draw things I like. This has become the place for us to meet our friends," explains Mabish, 8.

## Campaigning to transform lives

This year, our advocacy and campaigns work raised awareness of the violence faced by millions of girls worldwide, encouraged politicians and decision makers to prioritise girls' rights, and attracted thousands of new supporters.

### **'I was able to marry for love. Not every girl is so lucky'**

Downton Abbey star and Golden Globe winner Joanne Froggatt has been a sponsor for 11 years. In Bangladesh this year, she met the Wedding Busters, a group of girls and boys aged 11-18. Supported by Plan, they act as soon as they hear of an imminent child wedding – spreading their message on girls' rights through courtyard education sessions, theatre, and home visits.

"It was an honour to join the group on their visits: they're really making a difference," says Joanne. "I met 18-year-old Rhada, who has said no to marriage since age 14, and with Plan's help has saved 12 other girls from child marriage. It scares me that so many girls worldwide can't choose who and when they marry. Every girl should be able to complete her education and make choices about her own future."

## Events

In November, celebrities came together at our first Because I am a Girl Gala Dinner to support our Because I am a Girl campaign. Singers Eliza Doolittle and Jessie Ware were joined by DJ Krystal Roxx, and the evening was hosted by Because I am a Girl ambassador and Sky News anchor Gillian Joseph. Ms Joseph was joined by her Sky colleague Samantha Washington, who recently visited Plan projects in Zambia.

Eliza Doolittle said: "I've sponsored a child through Plan since I was eight. Back then I didn't realise how fortunate I was to grow up in a safe environment. I want to be part of the fight to protect girls who don't have that."

In March, we were at the heart of London's 2015 International Women's Day celebrations at the Women of the World and Femme Fierce festivals.

India's Daughter, a powerful and heart-wrenching documentary made by BAFTA-winning producer and Plan ambassador Leslee Udwin, charts the shocking gang rape and murder of 23-year-old Jyoti Singh in 2012. It was broadcast on BBC4 in March, then screened internationally to mark International Women's Day. Plan UK hosted a London screening and panel discussion with Leslee Udwin. At the New York premiere our CEO joined with actress Freida Pinto and Baroness Amos in post-film talks to highlight the urgent need to tackle the challenges of gender-based violence globally.



Our Plan Talks again featured extraordinary women. In July, bestselling author Kathy Lette talked about how teaching girls about sexual health is vital: "The only way to break the cycle of poverty is to break the menstrual cycle". She added that she's "sick and tired of women being runners-up in the human race". In November, BAFTA-winning actress and long-term sponsor Imelda Staunton OBE explained why sponsorship matters: "I have a 21-year-old daughter. I know what a privileged life she has and how she's in the minority. If I can make the tiniest bit of difference, that's the very least I can do." Both talks were hosted by Daily Telegraph Women's Editor and Plan sponsor, Emma Barnett.

## **Campaigns**

In March, Parliament voted to commit to spending 0.7 per cent of the UK's gross national income on international development. Leading up to the vote, Plan UK campaigners put pressure on their MPs, urging them to #TurnUpSaveLives. This vote is a huge achievement and means that British aid will continue to help millions of people in poverty.

Our campaigns also helped to increase funding for the Ebola response in November 2014.

Our Face Up and Ring campaigns urged the UK government to fulfil its commitment to end child marriage and FGM in a generation.

All too often, the voices of girls affected by FGM and child marriage are not heard. That's why, with the help of famous faces like Beverley Knight, Natalie Dormer and Lena Headey, our Face Up campaign put girls' rights where they couldn't be ignored. The Face Up app enabled thousands of supporters to add their face to the campaign, sharing their photo on social media and in our online gallery. Our attention-grabbing Ring campaign, fronted by Eliza Doolittle, called for an end to child marriage. We asked people to wear an 'end child marriage' ring and share a picture on social media. And our #JustATampon campaign, supported by Channel 4 presenters Jon Snow and Cathy Newman, helped challenge the taboos around menstruation by encouraging supporters to take a selfie with a tampon and share it on social media.

## **Youth Governance Task Team**

In 2014, we set up a Youth Governance Task Team, together with Restless Development, ActionAid and the British Youth Council, to enable youth from around the world to engage with the development of the Sustainable Development Goals (SDGs). Team members share ideas, lobby their own governments, and represent global youth in key negotiations, enabling them to influence decision making about policy. Highlights include members briefing the Commonwealth Education Ministers' Conference in June; speaking at the UN Negotiations on the Post-2015 framework; and being appointed by the Prime Minister of Burkina Faso as a Special Envoy on Youth. We also launched a report on youth governance at the UN General Assembly in September 2014, and a Youth Advocacy Toolkit to train young people to become advocates.

**'Be part of the solution'**

"In May 2015, I delivered a speech during the United Nations Interactive Civil Society Hearings about young people's priorities for the Sustainable Development Goals (SDGs). This was a great platform because it was a space that I wouldn't have been able to access on my own ordinarily. It's one of many opportunities that I've had to speak out for young people's meaningful inclusion in development, and it keeps me constantly motivated, knowing I have such a strong support structure."  
Lombe, 26, Youth Governance Task Team member, Zambia

**#YouthForChange**

#YouthForChange is a unique global partnership of young activists and their organisations working together to realise girls' rights and end harmful traditional practices including child marriage and FGM. It was set up in July 2014 to support the UK government's Girl Summit, where #YouthForChange arranged a youth event to ensure that young people's voices, experiences and recommendations were heard and considered.

In 2015, with funding from DFID, #YouthForChange is providing crucial space for youth activists in Ethiopia, Tanzania, Bangladesh and the UK to learn new advocacy and campaigning skills, collaborate, and influence decision makers. In June 2015, #YouthForChange was officially launched at an evening led by the youth activists, and attended by Justine Greening, Secretary of State for International Development.

"No one can speak better for young people than young people."  
Fatima, #YouthForChange panel

## Developing strong partnerships

Our partnerships with businesses, trusts, private donors and charitable organisations help us to raise significant funds. We also work with institutional bodies in the UK and Europe through grants, contributions and partnerships.

### **'I hope many children like me can get birth certificates'**

Aditya is supported by a shelter run by our Aviva-funded project. He loves drawing and singing, but doesn't attend formal school. "I don't even have time to draw," he explains – instead, he works as a scavenger. "I collect plastic bottles and give them to the garbage collector. I earn £2 per day. I know what I'm doing now isn't right for a child, but I have no choice: my sister and I work to help my mother. I'm happy that I can go to the shelter – I learn and study there."

Plan helped Aditya to apply for a birth certificate so that he can access health and education services. Now, he says: "I hope that one day I can go to school."  
Aditya, 13, Indonesia

## Corporate partners

**Banking on Change**, a partnership between Barclays, CARE International and Plan UK, is breaking the barriers to financial inclusion, helping young people learn to save and manage money. Since 2009, it's reached over 700,000 people with financial services, including over 245,000 young people. At the end of 2014, Banking on Change savings groups had a balance of £6.4 million, allowing members to invest in income-generating activities, education and healthcare.

The Young Health Programme, our partnership with **AstraZeneca** and Johns Hopkins Bloomberg School of Public Health, has helped over 750,000 people in Brazil, India and Zambia to get health information and advocate for youth-friendly services.

Plan's three-year partnership with **Credit Suisse** and technical partner Aflatoun will provide 100,000 girls in Brazil, China, India and Rwanda with financial education and life skills.

We've partnered with **CBRE**, the world's leading commercial property business, across their Europe, Middle East & Africa offices. It's a three-year partnership to keep 21,000 vulnerable children in Sierra Leone – particularly girls – in school, and help the Ebola recovery (see p9-10). The first year raised over £245,000.

Through our partnership with **Aviva** and the Indonesian government, over 1,700 street children have had their births registered and can get health and education services. Over the next two years, we'll help 1,500 more children to get birth certificates. "Education really is insurance for a brighter future. Aviva is proud to partner Plan and the Indonesian government," says Amanda MacKenzie, Aviva's Chief Marketing Officer.

**'I feel proud – I'm a businesswoman'**

Cleopatra used loans from her youth savings group to set up a poultry business and a business growing greens and tomatoes. Now, she's a Youth Village Agent, organising local youth groups. "Being part of the savings group changed my life. I learned how to save, spend and budget."

Cleopatra, 24, Ghana, Banking on Change

### **Philanthropic partnerships**

Our support from the Jersey Overseas Aid Commission (JOAC) has reached an incredible milestone as they've now enabled us to help over a million children including, this year, improving education in Sierra Leone, Cambodia and Zimbabwe.

We were delighted to raise over £300,000 for emergency work this year from trusts and foundations. We're very grateful to the JJ Sainsbury Charitable Trust and the Ashden Trust, whose grants saved lives after the Nepal earthquakes. The Isle of Man International Development Committee enabled us to support communities in humanitarian crises.

Our committed individual givers enabled us to deliver projects ranging from providing clean water in Togo to our flagship girls' education programme in Uganda.

This year, we've held seven events, including a reception at the House of Lords hosted by Lord Paul Boateng and a lunch at the Cinnamon Club hosted by chef Vivek Singh. These events have enabled us to thank our supporters, and discuss how, together, we can support more children.

We were delighted to receive a donation of £1 million this year from one of Plan's long-term supporters. This philanthropist's incredible generosity will help us to embed environmental sustainability across our global programme work.

## Changing children's lives one at a time

At its heart, sponsorship is a relationship, but it also has a lasting impact on children's lives. The ongoing support that sponsors provide allows us to commit to communities for the long term, and sponsorship funds community projects in 50 countries.

As at 30 June 2015, 96,231 children were sponsored through Plan UK. This year income of £18.5 million came from sponsorship. Combined with Gift Aid of £4.3 million from all individual givers, this totalled £22.8 million, or 28 per cent of total income. Sponsors also sent 25,854 birthday cards to sponsored children, strengthening the bond between sponsor and child, and raising an additional £230,000.

This year, we recruited 8,871 new sponsors. Our supporter relations team responded to 12,858 phone calls, 13,325 emails and 5,384 letters. Our revamped impact reports and World Family magazine received fantastic feedback.

Led by our business improvement and innovation unit, we're using digital media to build closer links between sponsors and the children and communities they support. We're trialling a new smartphone app, and working to bring videos direct to sponsors from the countries where their sponsored children live.

"We sang with jubilation like a million mad mosquitoes because of your friendly letter with lovely information."

Mother of sponsored child, Zimbabwe

### When Lily met Sheyla

Journalist and long-time sponsor Judith Woods, and daughter Lily, 12, visited Sheyla, her sponsored child in Peru, and wrote about their trip in the Telegraph.

"When Plan launched Because I am a Girl, I couldn't look away. In our world daughters can fulfil their dreams. I wanted to show Lily how other girls struggle to be who they want in a world with the odds stacked against them.

I expected Lily to be shocked by the poverty. But to Lily, these were girls, like her. Not victims. She played with Sheyla's sisters: the commonality was instant. Because she is a girl.

Through Plan, these girls' lives have been transformed: they have a future. The idea that 250 million girls live in poverty is a statistic, but Sheyla, with her tattered jotter, is a shining beacon of hope."

## Making a difference together

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

This year 18 runners took on the London Marathon, collectively raising over £30,000 for Plan UK. Over 110 people, including many Plan UK staff, raised £13,000 through the 'Live Below the Line' challenge: living on £1 a day for five days.

Our sponsors' response to our seasonal appeal for children in Ebola-affected countries was fantastic. We raised £226,000 – a 61 per cent increase on last year. We also sent 14,950 seasonal cards to sponsored children.

Plan UK supporters responded generously to our special appeals. Our DEC Ebola emergency appeal raised £168,000 to help those affected by the Ebola outbreak. Our Nepal emergency appeal raised £423,000.

This year, generous donors left us £605,000 in legacy bequests, helping us to transform even more lives.

### Girls Fund

Thanks to our enthusiastic Girls Fund donors, we broke the million mark this year, raising £1.1 million for projects that support girls' rights, ensuring they're free from violence, can marry who and when they want, and stay in school. We also recruited 4,981 new Girls Fund donors. See p11 to read about our Girls Fund project in Mali.

#### **'I want to help make people's lives better'**

Our fundraisers are an inspiring bunch: ordinary people doing extraordinary things for people they've never met. Tiharna, 10, has been fundraising for Plan since age seven. She's raised more than £3,000, and also sponsors two children.

"I want to raise money for people in developing countries," she says. "I sponsor two children, in Guatemala and Ethiopia. I write them letters – they always write back."

Tiharna has organised a dress down day and a World Wide Walk; a loom band sale is next. "I've got a special Plan folder, listing what we've done and are going to do," she says. This year, Tiharna's proud mum Kay brought her to the Plan UK office for a surprise visit – she decided that working for Plan would be her dream job!

## Financial review

### Year to 30 June 2015

#### Income

Our income for the year to 30 June 2015 was £80.4m, an amazing increase of 27 per cent on the previous financial year, and a new record for Plan UK.

While we do not seek growth in income as an end in itself, we are proud that this increase represents our success in persuading individuals, institutions, and corporates of the importance of our mission, and of their confidence in our ability to deliver change for girls and boys in the world's poorest countries.

Contributions from institutional donors, at £39.6m, grew by 74 per cent and formed nearly half of our total income. This is mainly due to two factors. Firstly, in partnership with our consortium members, our £25m five-year DFID-funded South Asia WASH Results Programme earned over £10m in the year, and reached nearly four million beneficiaries. Secondly, our focus on increasing our expertise in disaster risk management meant that we were well placed to respond to emergencies including the Ebola crisis in West Africa and the earthquakes that struck Nepal in April and May this year, receiving £15.0m of funding for disasters from DFID and others.

We also continued to build on our large-scale corporate partnerships and long-term relationships with trusts, foundations and major donors. This income was over £8.3m, increasing 24% in a single year, with £1m of this total being received from a single generous benefactor.

In what continues to be a tough economic climate, our sponsors remained committed to giving generously, with 90,310 sponsors sponsoring 96,231 children at 30 June 2015, and giving £0.9m to our other appeals. We also saw a 35 per cent increase in support for our Girls Fund, reflecting growing acknowledgement of our expertise in girls' rights. This funding supported girls and their communities to stop harmful traditional practices such as female genital mutilation (FGM) and child marriage.

**Where our income came from in 2014/2015****Total Income £80.4 million**

Institutional donors	£39.6m	49%
Sponsorship	£18.5	23%
Other donations and appeals	£9.1m	11%
Corporations, trusts, and major donors	£8.3m	10%
Gift Aid	£4.3m	5%
Other	£0.7m	1%

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

In the year to 30 June 2015, nine per cent of our income was spent on fundraising activities. This includes all our sponsorship activities, fundraising appeals, and the cost of submitting bids for funding to institutional donors and corporates. Six per cent of our income was spent on administration costs, such as finance, human resources and information technology, which provide essential support for our work.

Total expenditure on fundraising and administrative activities was therefore equal to 15 per cent of our income – down from 18 per cent in the previous year as we were able to keep these costs on budget even as our income grew. This reflects our ongoing commitment not to spend more than 20 per cent of our income on these critical activities.

We applied a total of 84 per cent or £67.3m to fund our programme activities. This includes our emergency response and disaster preparedness work in Sierra Leone, Nepal and elsewhere, our projects supporting young people to continue their education and build their skills for life, our advocacy and campaigning work promoting girls' rights, and much more. Of this £67.3m, £58.7m was used to fund programme activities in the year and, as a substantial amount of income restricted for specific programme work was earned shortly before year end, £8.6m has been carried over to be used on our programmes in the coming year.

The remaining one per cent of our income was an increase to our unrestricted funds to ensure these are at an appropriate level as we grow, in line with our reserves policy (see p32).



**How our income was applied in 2014/2015**

Income	£80.4m
Fundraising costs	£7.6m
Administration costs	£5.0m
Programme activities	£58.7m
Increase to restricted funds	£8.6m
Increase to unrestricted funds	0.6m

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

**Expenditure**

In the year to 30 June 2015, we spent £71.3m to help build a better future for children in some of the world's poorest countries. This is an increase of 12 per cent, and another record for Plan UK.

When the administration costs shown above are allocated across the areas of work they support, as required by charity accounting rules, 86 per cent of our expenditure was for charitable activities and 14 per cent for generating funds.

Emergency response and disaster preparedness work made up 26 per cent of all expenditure, with 55 per cent applied to our longer-term development work and five per cent on campaigning and awareness.

**What we spent our money on in 2014/2015****Total Expenditure £71.3 million**

Charitable activities - development	£39.3m	55%
Charitable activities - disasters	£18.4m	26%
Charitable activities – Campaigning and awareness	£3.3m	5%
Generating funds	£9.7m	14%
Other	£0.4m	1%
Governance	£0.3m	0%

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

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

## Reserves

Our reserves fall into three categories.

General funds are not restricted to specific projects, and may be used where they can best help us fulfil our mission. General funds increased from £3.8m to £4.5m, which ensured that they fell within our reserves range (see p32).

Our designated fixed asset fund represents long-term assets such as office equipment. This decreased from £1.9m to £1.7m as spend on new assets was more than offset by the depreciation of assets purchased in prior years. Together, general funds and our fixed asset fund form our unrestricted funds.

Restricted funds represent donations and grants for specific projects. Most projects are delivered through Plan International, Inc (Plan Inc), and we remit funds to them monthly. Towards the end of the financial year we became entitled to a significant amount of income in advance of receipt of funds from donors. In addition, some large donations were received too late to be remitted to Plan Inc. This gave rise to a significant increase in restricted funds from £3.7m to £12.3m. These restricted funds will be spent on programme activities as early as possible in the coming financial year.

## Looking Forward

We're immensely proud of this year's achievements, but know there's much more to do. Throughout our history, we've always been driven by our vision of a better future for children, families and communities in many of the world's poorest countries.

As we look ahead at what we want to achieve in 2015/16, we'll continue to strive for a world in which all children can realise their potential. To make sure we reach more marginalised girls and boys, we'll focus on the following aims.

### **Delivering quality, effective and child-centred programmes, with an emphasis on adolescent girls, and disasters**

- **Extend our impact**  
We aim to reach 7.5 million beneficiaries through grant-funded programmes this year.
- **Increase our expertise in disaster risk management**  
A three-year, DFID-supported project in Myanmar will build the resilience of over 350,000 vulnerable people to climate stresses and shocks.
- **Increase access to sexual and reproductive health and rights for all**  
We're part of Family Planning 2020, a global partnership expanding access to family planning information and services to 120 million women and girls by 2020. It has over 80 commitments from governments, international NGOs and multilaterals. Our £4.9 million Family Planning Accountability Programme supports women and girls to demand their rights to full, free family planning services.
- We'll set up an LGBTIQ reference group across Plan, identify key programme partners, and encourage organisations to support LGBTIQ adolescents.

### **Building partnerships to deliver quality programmes**

- **Develop our partnerships with the corporate sector, trusts and foundations, and major private donors**  
We'll develop long-term partnerships, by working closely with existing partners, and establishing new partnerships. We'll develop more multi-year grant partnerships, and work with our partners to build support across programme areas, as well as for Because I am a Girl.
- **Increase our work through tenders and contracts**  
We'll consolidate our high-scale, high-quality work and build on partnerships with institutional donors.

### **Increasing our influence on policy and practice**

- Our Because I am a Girl campaign will push for the new SDGs to prioritise the issue of violence against girls and for gender equality to be taught in schools. In the UK, we'll publish a State of UK Girls' Rights Report.
- We'll continue to develop #YouthForChange in four countries. As negotiations around the SDGs continue, we'll advocate for working with young people around policy, delivery and monitoring.

### **Increasing our income and awareness levels**

- **Build our UK supporter base**  
This year, we aim to recruit 8,385 new sponsors and 5,076 new Girls Fund supporters.
- **Develop sponsorship for the digital age**  
Our business improvement and innovation team will develop our new communications app and test methods of producing creative content. We'll continue to build meaningful relationships with our supporters: a coordinated data strategy will help us provide them with the information that matters to them.

**We remain committed to child protection, gender equality and youth participation. And we'll continue to promote ongoing improvement in quality, evidencing our impact, transparency and accountability through our people, systems and organisational environment.**

## Principle risks and uncertainties

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

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

The expectation is not to eliminate all risk, but rather to set out a management system and governance oversight whereby significant risks can be identified, assessed, treated, monitored and reported across the organisation.

In 2015, we rolled out a standard risk- management approach across the organisation. This included a single risk-management template and the creation of directorate risk registers and project risk registers using a common framework.

In 2015, we also focussed on the review, and where required, introduction of a number of policies and procedures integrating key output from internal audits conducted in the year. This work included our Serious Incident Policy and procedures, Anti-Money Laundering and Anti-Terrorist Financing Policy, and Data Protection Policy and guidance.

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

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

- Ensuring the safety of the children we support. We will continue to work closely with Plan Inc to ensure compliance with global child safeguarding standards. These include carrying out disclosure and barring service checks for all employees and volunteers working with children, and mandatory child protection training for all our staff.
- Strengthening the UK public's commitment to children's rights and development – we will campaign and raise awareness in the UK to ensure continued support for our work.
- Continuing to invest to ensure we deliver a high-quality effective programme portfolio, increasing our focus on measuring and reporting the impact and value for money of our work, and maintaining transparency through, for example, Independent Aid Transparency Initiative (IATI) reporting.
- Ensuring that our business plan is underpinned by a sustainable financial model.

## **Governance and management of Plan UK**

### **How Plan UK is governed and managed**

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

Plan UK is governed by our Board of Trustees. The Board meets regularly and is responsible for setting Plan UK's strategic direction, as well as for our overall governance, including signing the Trustees' Annual Report. The Board also oversees Plan UK's management, with day-to-day management delegated to the Management Board. The Management Board is made up of the Chief Executive and directors as listed on p35.

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

Plan UK has an Audit, Finance and Risk Committee (AFRC) which is made up of three trustees and one external member. The AFRC receives regular updates on Plan 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 Trustees' Annual Report.

In the financial year to 30 June 2015, the AFRC oversaw the implementation of the audit plan of BDO LLP, our internal auditors. Four internal audits were conducted during this year. The audits covered IT security, core financial transaction processing, a review of aspects of the policies and procedures framework and a review of management information and key performance indicators. Actions arising from the audits have been logged and addressed by management and reported to and monitored by the AFRC.

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

The members of the Board of Trustees, the AFRC, the Remuneration Committee and the Management Board are shown on p35.

## **Statement of trustees' responsibilities**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware;

and

- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

### **How plan UK operates within the Plan global family**

Plan is an international development organisation that works with children, families and communities in the world's poorest countries so they can move themselves from a life of poverty to a future with opportunity.

To enable us to do this, Plan is organised into separate legal entities which, in the year ended 30 June 2015, included 20 National Organisations, Plan International, Inc ('Plan Inc'), and their subsidiaries. Both the National Organisations and Plan Inc have subsidiaries, usually because they are required under tax law; for example, in the case of Plan UK, to carry out non-charity trading.

Programme delivery is carried out through country and field offices in 51 countries by Plan Inc, a not-for-profit organisation incorporated in the USA. Plan UK and the other National Organisations manage and fund these programmes, which each year make a difference for millions of children, their families and their communities. The National Organisations also represent Plan's work in their countries by raising funds, campaigning, and managing the relationship between sponsors and their sponsored children.

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

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

Plan UK's financial results are included in the worldwide combined financial statements prepared by Plan Inc. Although these are not statutory statements, and are not authorised as such by either the Board of Plan UK or the Board of Plan Inc, they are prepared in accordance with International Financial Reporting Standards and can be downloaded at: <http://www.plan-international.org/about-plan/finance>

### **Public benefit**

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

These objectives are:

- to prevent and/or relieve poverty, to advance education and to advance health, in each case for the public benefit particularly by, but not limited to, providing social and development services to advance those objects and/or



financial and material assistance for the benefit of children, their families and communities in charitable need.

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

### **Reserves policy**

Each year, the trustees review the reserves range, that is, the level of general funds that should be reserved, rather than available to spend on our charity's activities. With a significant proportion of income arising from child sponsorship, we can predict much of our total monthly income with a reasonable degree of confidence. However, income from appeals and grants is more difficult to predict and holding some general funds in reserve is essential, for example, to ensure that our ability to carry out our work is protected against any unexpected negative financial events.

Our reserves range is based on maintaining sufficient general funds to cover our anticipated working capital needs for three months, this being considered sensible both operationally and from an analysis of our unrestricted income fundraising streams and expenditure commitments. General funds are therefore expected to be in the range of £4.3m to £5.3m. At 30 June 2015, our general funds were £4.5m.

### **Financial risk management**

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

Over 90 per cent by value of Plan UK's transactions are denominated in sterling and therefore we do not face significant currency risks. The purchasing power of funds transferred to Plan 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 Inc. Plan UK does not enter into foreign exchange contracts for speculative reasons.

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

### **Going concern**

With general funds at 30 June 2015 of £4.5m, and net current assets at year end of £17.0m, of which £6.3m is readily available, it is considered by the trustees that Plan UK has sufficient resources and liquidity to continue, for the foreseeable future, to manage its operations efficiently whilst maintaining a suitable flow of funds to Plan Inc to be spent fulfilling our charitable objectives.

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

### **Grant-making policy**

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

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

### **Remuneration policy**

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

Each year, the pay bands are reviewed, based on market changes, using a range of sources and taking account of affordability. Management consult with our Staff Council, and a pay review proposal is submitted to the Remuneration Committee. The committee reviews this proposal and any significant issues relating to the development and review of the pay policy and makes the decision on the proposal. Staff costs are set out in note 7 of the financial statements.

### **Staff and volunteers**

The number of staff employed by Plan UK changed from 159 full-time and 19 part-time at the start of the financial year to 168 full-time and 20 part-time employees at the end.

We are also very fortunate to benefit from the support of volunteers, interns and people on work placements, who provided approximately 8,100 working hours based on recorded attendance (2014: 13,600 hours). Their dedication has helped us to carry out research and improve our administration. They have also provided essential support to all parts of the organisation, meaning that we've been able to enhance our relationship with our supporters and our beneficiaries.

We are accredited through Investing in Volunteering and seek to continuously improve our work with volunteers. This year we carried out a survey to understand their experience and received excellent feedback, in which 90 per cent of our volunteers rated their experience as good or better. We will use this feedback to strengthen further our volunteering activity.

The Board of Trustees of Plan UK is very grateful to all staff and volunteers for their commitment to Plan and their efforts over the last year.

### **The environment**

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

### **Foster Parents Plan International (UK) Ltd**

Plan UK has a subsidiary company (note 10 of the financial statements), Foster Parents Plan International (UK) Ltd (FPPI UK Ltd), to carry out trading activities on behalf of Plan UK. FPPI UK Ltd's results are consolidated into Plan UK's group financial statements in accordance with the requirements of Financial Reporting Standard 2. The directors of FPPI UK Ltd comprise one trustee of Plan UK and a member of the Management Board as shown on p35. Plan UK owns 100 per cent of the issued share capital (£2) of FPPI UK Ltd.

The activity of the trading subsidiary is the licensing of the Plan UK trademarks to third parties, primarily corporate partners of Plan UK, and carrying out other non-primary purpose trading activities. Turnover of the trading subsidiary in 2015 was £99,000 (2014: £106,000). The subsidiary's taxable profits are donated under a deed of covenant to Plan UK. In 2015 this was £69,000 (2014: £50,000).

The directors of FPPI UK Ltd have signed its 2015 directors' report and financial statements and believe it is a going concern. The company has few expenses and contracted income from our corporate partners in 2016 will ensure the company is able to meet its liabilities as they fall due.

## Legal and administrative information

### Royal patron

HRH the Duke of Edinburgh

### Trustees

Rt Hon Dame Janet Paraskeva - Chair

Hannah Burgess<sup>1</sup>

Jane French<sup>1,2</sup>

Thomas C Hoegh

Charlotte Imbert

Javaid S Khan

Richard Laing<sup>1,2,3</sup>

Spencer McHugh

Surina Narula (resigned 6 Jun 2015)

Lara Oyesanya (appointed 7 Oct 2014)

Amanda Phillips

Andrew Rogerson (resigned 31 Mar 2015)

Gillian Smith (appointed 7 Oct 2014)

Richard Street (appointed 6 Jun 2015)

Leon Ward

### Management Board

Tanya Barron Chief Executive

Angela Beerman Director of HR (until 2 July 2015)

Bill Cunningham Director of Finance and IT<sup>3</sup>

Nazma Kabir Director of Programmes

Mike Thiedke Director of Public Engagement

### Company Secretary

Kristen Morgan

### Registered Office

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Fax: 0300 777 9778 (UK)

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

### Independent Auditors

PricewaterhouseCoopers LLP

1 Embankment Place,

London WC2N 6RH

### Solicitors

Russell-Cooke LLP

2 Putney Hill, London SW15 6AB

### Bankers

Barclays Bank PLC

Church Street East, Woking GU21 6AE

**The Trustees' Annual Report and Strategic Report were approved by the Board of Trustees on 6 October 2015 and signed on its behalf by:**



**Rt Hon Dame Janet Paraskeva**

Chair, Plan UK Date: 6 October 2015

<sup>1</sup> Member of the Audit, Finance and Risk Committee, which also comprises Jackie Bliss as an independent member

<sup>2</sup> Member of the Remuneration Committee

<sup>3</sup> Director of Plan UK's trading subsidiary, FPPI (UK) Ltd

## **Independent auditors' report to the members of Plan International (UK)**

### **Report on the financial statements**

#### **Our opinion**

In our opinion the financial statements, defined below:

- 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 2015 and of the group's incoming resources and application of resources, including its income and expenditure and the group's cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This opinion is to be read in the context of what we say in the remainder of this report.

#### **What we have audited**

The group financial statements and parent charitable company financial statements (the "financial statements"), which are prepared by Plan International (UK), comprise:

- the consolidated and parent charitable company balance sheets as at 30 June 2015;
- the consolidated statement of financial activities (incorporating the income and expenditure account) for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

### **What an audit of financial statements involves**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) ("ISAs (UK & Ireland)"). An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

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

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

### **Opinion on other matter prescribed by the Companies Act 2006**

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

### **Other matters on which we are required to report by exception**

Adequacy of accounting records and information and explanations received

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

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

We have no exceptions to report arising from this responsibility.

### **Trustees' remuneration**

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

### **Responsibilities for the financial statements and the audit**

Our responsibilities and those of the trustees

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

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

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



**Kevin Lowe** (Senior Statutory Auditor)  
for and on behalf of PricewaterhouseCoopers LLP  
Chartered Accountants and Statutory Auditors  
London  
8 October 2015

## Consolidated statement of financial activities

(Incorporating the income and expenditure account) for the year ended 30 June 2015

	Notes	Unrestricted funds	Restricted funds	2015 Total	2014 Total
		£000	£000	£000	£000
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2				
Sponsorship		18,473	-	18,473	18,802
Gift aid		4,300	-	4,300	4,444
Other donations and appeals		3,682	5,372	9,054	10,007
		<b>26,455</b>	<b>5,372</b>	<b>31,827</b>	<b>33,253</b>
<b>Incoming resources from charitable activities</b>					
Contributions from institutional donors	3	4,101	35,522	39,623	22,716
Corporations, trusts and major donors	4	-	8,336	8,336	6,702
		<b>4,101</b>	<b>43,858</b>	<b>47,959</b>	<b>29,418</b>
Other incoming resources	5	518	138	656	499
<b>Total incoming resources</b>		<b>31,074</b>	<b>49,368</b>	<b>80,442</b>	<b>63,170</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds	6	9,403	249	9,652	9,208
Charitable activities	6	20,536	40,462	60,998	53,786
Governance costs	6	192	58	250	137
Other resources expended	6	366	-	366	348
<b>Total resources expended</b>		<b>30,497</b>	<b>40,769</b>	<b>71,266</b>	<b>63,479</b>
<b>Net incoming/(outgoing) resources and net movement in funds</b>					
		577	8,599	9,176	(309)
<b>Fund balances brought forward</b>		<b>5,670</b>	<b>3,740</b>	<b>9,410</b>	<b>9,719</b>
<b>Fund balances carried forward</b>	14	<b>6,247</b>	<b>12,339</b>	<b>18,586</b>	<b>9,410</b>

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



## Consolidated and Charity balance sheets

as at 30 June 2015

	Notes	Group 2015 £000	Group 2014 £000	Charity 2015 £000	Charity 2014 £000
<b>Fixed assets</b>					
Tangible assets	9	1,706	1,884	1,706	1,884
<b>Total fixed assets</b>		<b>1,706</b>	<b>1,884</b>	<b>1,706</b>	<b>1,884</b>
<b>Current assets</b>					
Debtors	11	10,705	5,351	10,753	5,393
Cash at bank and in hand		11,240	4,110	11,129	4,001
<b>Total current assets</b>		<b>21,945</b>	<b>9,461</b>	<b>21,882</b>	<b>9,394</b>
Creditors: amounts falling due within one year	12	(4,907)	(1,766)	(4,844)	(1,699)
<b>Net current assets</b>		<b>17,038</b>	<b>7,695</b>	<b>17,038</b>	<b>7,695</b>
<b>Total assets less current liabilities</b>		<b>18,744</b>	<b>9,579</b>	<b>18,744</b>	<b>9,579</b>
Provisions for liabilities and charges	13	(158)	(169)	(158)	(169)
<b>Total net assets</b>		<b>18,586</b>	<b>9,410</b>	<b>18,586</b>	<b>9,410</b>
<b>Unrestricted funds</b>					
General funds	14	4,541	3,786	4,541	3,786
Designated funds	14	1,706	1,884	1,706	1,884
<b>Total unrestricted income funds</b>		<b>6,247</b>	<b>5,670</b>	<b>6,247</b>	<b>5,670</b>
<b>Restricted funds</b>	14/15	<b>12,339</b>	<b>3,740</b>	<b>12,339</b>	<b>3,740</b>
<b>Total Charity funds</b>		<b>18,586</b>	<b>9,410</b>	<b>18,586</b>	<b>9,410</b>

The notes on pages 42 to 59 form part of the financial statements. Approval of the financial statements on pages 39 to 59 was delegated by the Board of Trustees to the below trustees on 6 October 2015, who have signed on their behalf on 6 October 2015.



**Rt Hon Dame Janet Paraskeva**  
Chair of Plan International (UK)



**Richard Laing**  
Chair of the Audit, Finance and Risk Committee

Registered Company No 1364201 Registered Charity No 276035

# Consolidated statement of cash flows

for the year ended 30 June 2015

	Notes	2015 £000	2014 £000
<b>Net cash (inflow)/outflow from operating activities</b>	A	7,407	(1,568)
<b>Returns on investment and servicing of finance – interest received</b>		8	32
<b>Capital expenditure</b>			
Payments to acquire tangible fixed assets		(285)	(281)
<b>Increase/(decrease) in cash and cash equivalents</b>	B	7,130	(1,817)
<b>Notes to the cash flow statement</b>			
<b>A) Reconciliation of net incoming/(outgoing) resources to net inflow/(outflow) from operating activities</b>			
Net incoming/(outgoing) resources for the year		9,176	(309)
Investment income		(8)	(32)
Depreciation charges		463	479
Loss on disposal of fixed assets		-	5
(Increase)/decrease in debtors		(5,354)	514
Increase/(decrease) in creditors		3,141	(1,406)
Decrease in provisions		(11)	(819)
<b>Net cash inflow/(outflow)/inflow from operating activities</b>		7,407	(1,568)
<b>B) Analysis of net funds</b>			
Balance brought forward		4,110	5,927
Net cash inflow/(outflow)		7,130	(1,817)
<b>Balance carried forward</b>		11,240	4,110

# Notes forming part of the financial statements

## 1. Accounting policies

### (a) Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, the Companies Act 2006, the Charities Act 2011 and applicable UK accounting standards. The Charity has adapted the Companies Act formats to reflect the Charities SORP and the special nature of the Charity's activities. The principal accounting policies are set out below and have been applied consistently throughout the year.

### (b) Basis of consolidation

The statement of financial activities (SOFA), group balance sheet and cash flow statement consolidate the financial statements of the Charity and its wholly-owned subsidiary undertaking, Foster Parents Plan International (UK) Ltd. The financial statements of the subsidiary are consolidated with the Charity on a line-by-line basis. Transactions and balances between the entities are eliminated on consolidation. Details on the subsidiary are given in note 10.

No separate SOFA has been presented for the Charity alone, as permitted by s408 of the Companies Act 2006 and paragraph 397 of the SORP. Total incoming resources of the Charity for the year are £80,395,000 (2014: £63,113,000) and the net result of the charity was a surplus of £9,176,000 (2014: deficit of £309,000).

### (c) Fund accounting

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

**Designated funds** comprise unrestricted funds that have been set aside by the trustees for particular purposes. Plan UK has one designated fund which is the tangible fixed asset fund. This fund represents the net book value of tangible fixed assets originally funded from general funds. The transfer made between the general and designated funds represent capital additions less depreciation charges and disposal gains (see note 9).

**Restricted funds** are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. Expenditure is charged against the specific fund in accordance with donor rules. An analysis of each material restricted fund is set out in note 15 to the financial statements.

### (d) Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income, has certainty of receipt and the amount can be measured with reasonable accuracy.

#### Voluntary income

##### Sponsorship

Income from sponsors is accounted for on a receipts basis except that portion of annual sponsorship contributions that relates to future periods, which is carried forward in the balance sheet as deferred income.

##### Gift aid

Income from Gift Aid tax reclaims on donations is recognised as income on an accruals basis for all payments covered under a deed of covenant or Gift Aid certificate.

##### Other donations and appeals

Other donations and appeal income includes income from Plan Ltd (see note 2), corporations, trusts and major donors, and legacies.

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. An allowance is made against the amounts receivable to reflect the uncertainty inherent in estate administration.

### **Incoming resources from charitable activities**

This is income received under grants and contracts from governments, other agencies, corporations, trusts and major donors where these are specifically for the provision of goods and services to be provided as part of Plan UK's charitable activities. Grants that provide core funding, or are of a general nature, are included as 'Voluntary income'.

Grant and contract income received prior to Plan UK having met conditions that would permit entitlement is held on the balance sheet as deferred income.

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

### **Gifts in Kind**

Gifts in Kind donated for distribution to beneficiaries are included at market value and recognised within incoming resources from charitable activities when they are distributed to programmes. Gifts in Kind include vehicles and emergency supplies.

Gifts in Kind also include services received in relation to campaigning, fundraising and professional advice. These have been included within voluntary income at market 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 UK.

### **Other incoming resources**

#### **Rental income**

Rental income represents income recognised from sub-tenants which share the Finsgate building with Plan UK as their landlord.

#### **Trading subsidiary income**

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

#### **Investment income**

Investment income includes any interest income earned by Plan UK on its bank accounts.

#### **Donation from SKI**

As set out in more detail in note 17 to the financial statements, a donation was received from Street Kids International UK (SKI) in the year that, due to its one-off nature, has been presented within "Other incoming resources".

### **(e) Resources expended**

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 salaries, are allocated on an actual basis to the key strategic areas of activity.

Expenditure on charitable activities includes both costs incurred directly by Plan UK and grants payable to Plan Inc and to partner organisations in furtherance of Plan UK's charitable objectives. Grants payable are accounted for when funds are transferred to the grant recipient, this being the point at which such funds become committed.

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

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

**(f) Tangible fixed assets and depreciation**

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

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

Leasehold property improvements	Lease period remaining
Furniture, fixtures & fittings	5 years
Computer and other office equipment	5 years
Client Relationship Management (CRM) software	4 years
Other computer software	3 years

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

**(g) 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.

**(h) Operating leases**

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

**(i) Foreign currencies**

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

**(j) Company status**

The Charity is a company limited by guarantee. The members of the Company are the trustees named on p35. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per trustee.

**(k) Taxation status**

Plan UK is a registered charity within the definition of Section 202 of the Corporation Tax Act 2010 and is thus exempt from taxation on its charitable activities. The trading subsidiary of Plan UK, Foster Parents Plan International (UK) Ltd, aims to gift all of its taxable profits to Plan UK, thus leaving no UK corporation tax payable.

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

## 2. Voluntary income

	Unrestricted funds	Restricted funds	2015 Total	2014 Total Restated
	£000	£000	£000	£000
Sponsorship	18,473	-	18,473	18,802
Gift Aid	4,300	-	4,300	4,444
Disasters Emergency Committee (DEC)	-	2,487	2,487	2,892
Plan Ltd	2,300	-	2,300	2,900
Other individual giving	518	870	1,388	1,397
Girls Fund	-	1,110	1,110	8,21
Emergency appeals	-	620	620	357
Legacies	479	126	605	1,357
Corporations	287	35	322	-
Trusts and major donors	98	-	98	176
Gifts in Kind	-	124	124	107
<b>Total</b>	<b>26,455</b>	<b>5,372</b>	<b>31,827</b>	<b>33,253</b>

The donation from Plan Ltd, a trading subsidiary of Plan Inc (see note 17) of £2,300,000 (2014: £2,900,000) is a donation received under deed of covenant in order to support Plan UK's charitable activities.

Plan UK has received notification of entitlement to two (2014: three) legacies which, in line with our accounting policy have not been accrued, with an estimated value of £148,000 (2014: £112,000).

## 3. Contribution from institutional donors

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

	Unrestricted funds	Restricted funds	2015 Total	2014 Total
	£000	£000	£000	£000
Department for International Development (DFID)	4,101	24,900	29,001	11,239
European Commission (EC)	-	5,529	5,529	4,563
European Commission Humanitarian Aid and Civil Protection Office (ECHO)	-	3,621	3,621	4,661
UN Agencies	-	303	303	591
Comic Relief	-	124	124	601
Big Lottery Fund	-	43	43	133
Other	-	1,002	1,002	721
Gifts in Kind	-	-	-	207
<b>Total</b>	<b>4,101</b>	<b>35,522</b>	<b>39,623</b>	<b>22,716</b>

b) The following table summarises all contributions received from the UK Department for International Development (DFID) in the year ending 30 June 2015 totalling £29,001,000 (2014: £11,239,000).

Negative figures represent funds returnable where we have either been unable to spend funds in accordance with donor wishes or where we have completed the programmes under budget.

Country	Project name	£000
Bangladesh and Pakistan	WASH Results Programme	10,576
Sierra Leone	Reducing Transmission Through Strengthening Community Acceptance or Restrictive Measures against the Spread of Ebola – RET project (Quarantine and Decontamination)	5,121
Sierra Leone	Ebola Community Care Centres in Sierra Leone	3,621
Various	UK Programme Partnership Agreement	4,101
Sierra Leone	Supporting marginalised girls in Sierra Leone to complete basic education with improved learning outcomes (Girls' Education Challenge Fund)	1,556
Myanmar	Building Resilience and Adaptation to Climate Extremes and Disasters (BRACED)	572
Sierra Leone	Expanding Rural Access to Water and Sanitation in four Chiefdoms in Port Loko and Moyamba Districts	536
Philippines	Tindog Kita (Rise Together) Project	455
Malawi	Accountable Grant Arrangement for Kalondolondo	380
UK	Youth for Change	300
Rwanda	Empowering Youth Through Cooperative Development	267
Cameroon	START Network Support for Central African Refugees	254
Gaza	Immediate UK Humanitarian Assistance for Gaza	253
Sierra Leone	Agreement for Improving Schooling in Sierra Leone	181
Zambia	Zambia Financial Inclusion Project	141
Uganda	HIV Impact mitigation in Ugandan fishing communities	124
Tanzania	Life-saving protection & WASH Tanzania	100
Rwanda	START Alert for Burundian Refugees in Rwanda	90
Ghana	Complementary Education in the Upper West Region	72
Various	Regional Surge Capacity Project	67
Kenya	HIV prevention in Kenyan prisons	67
Cameroon	Emergency Response to Cholera Outbreak in Cameroon	66
Ghana	Complementary Education in the Upper West Region	58
Nepal	Safe spaces for children of floods-Nepal	50
Philippines	Rapid Response Facility (RRF) – Accountable Grant Arrangement for UK humanitarian response to Typhoon Haiyan	(7)
<b>Total</b>		<b>29,001</b>

#### 4. Corporations, trusts and major donors

	Unrestricted funds £000	Restricted funds £000	2015 Total £000	2014 Total £000
Corporations	-	4,966	4,966	4,528
Trusts and major donors	-	3,370	3,370	2,174
<b>Total</b>	<b>-</b>	<b>8,336</b>	<b>8,336</b>	<b>6,702</b>

#### 5. Other incoming resources

	Unrestricted funds £000	Restricted funds £000	2015 Total £000	2014 Total £000
Rental income	411	-	411	345
Donation from SKI	-	138	138	-
Trading income	99	-	99	122
Investment income	8	-	8	32
<b>Total</b>	<b>518</b>	<b>138</b>	<b>656</b>	<b>499</b>



## 6. Total resources expended

(a) Analysis of total resources expended

	Grants payable £000	Staff costs £000	Other direct costs £000	Support costs £000	2015 Total £000	2014 Total £000
<b>Costs of generating funds</b>						
Sponsorship	-	752	3,139	714	4,605	4,045
Other donations and appeals	-	892	1,436	682	3,010	2,783
Institutional donors	-	480	75	216	771	783
Corporations, trusts and major donors	-	693	90	483	1,266	1,597
	-	<b>2,817</b>	<b>4,740</b>	<b>2,095</b>	<b>9,652</b>	<b>9,208</b>
<b>Charitable activities</b>						
Disaster risk management	17,703	143	37	489	18,372	18,393
Education	9,376	762	307	285	10,730	11,379
Water, sanitation and health	17,087	132	780	493	18,492	6,875
Economic security	5,470	191	99	157	5,917	6,867
Sexual and reproductive health and rights	1,004	283	76	37	1,400	4,073
Protection	1,950	270	20	61	2,301	2,442
Participate as citizens	437	-	2	12	451	1,254
Campaigning and awareness	-	930	1,659	746	3,335	2,503
	<b>53,027</b>	<b>2,711</b>	<b>2,980</b>	<b>2,280</b>	<b>60,998</b>	<b>53,786</b>
<b>Governance costs</b>	-	-	<b>201</b>	<b>49</b>	<b>250</b>	<b>137</b>
<b>Other resources expended</b>						
Rental costs	-	-	353	-	353	347
Trading subsidiary costs	-	-	13	-	13	1
	-	-	<b>366</b>	-	<b>366</b>	<b>348</b>
<b>Sub total</b>	<b>53,027</b>	<b>5,528</b>	<b>8,287</b>	<b>4,424</b>	<b>71,266</b>	<b>63,479</b>
Reallocation of salaries <sup>1</sup>	-	2,204	-	(2,204)	-	-
<b>Grand Total</b>	<b>53,027</b>	<b>7,732</b>	<b>8,287</b>	<b>2,220</b>	<b>71,266</b>	<b>63,479</b>

<sup>1</sup> Staff costs initially included within 'support' are reallocated to 'staff costs' in order to match the total shown in note 7

	2015	2014
	£000	Restated £000
<b>Net income/expenditure is stated after charging:</b>		
Services provided by the Charity's auditors:		
Fees payable for the audit of the consolidated financial statements <sup>2</sup>	48	59
Fees payable for other services:		
- Taxation and VAT	2	4
	<b>50</b>	<b>63</b>
Exchange rate losses	190	239
Depreciation	463	479
Operating lease rentals - buildings	611	580

<sup>2</sup> Fees payable for the audit of the Charity inclusive of VAT were £44,000 (2014: £43,000).

#### (b) Grants payable

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

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

A list of grants payable is available at [www.plan-uk.org/about-us/annual-report](http://www.plan-uk.org/about-us/annual-report)

#### (c) Analysis of support costs

	Cost of generating funds	Charitable activities	Governance	2015 Total	2014 Total
	£000	£000	£000	£000	£000
General management	319	348	49	716	675
Financial management	363	394	-	757	719
Human resources	286	311	-	597	468
Information technology	396	432	-	828	630
Depreciation	222	241	-	463	479
Office and premises	509	554	-	1,063	1,068
<b>Total</b>	<b>2,095</b>	<b>2,280</b>	<b>49</b>	<b>4,424</b>	<b>4,039</b>

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

(d) Analysis of governance costs

	<b>2015</b>	<b>2014</b>
	<b>£000</b>	<b>£000</b>
External audit fees	48	59
Internal audit fees	25	2
Other professional and legal fees	60	9
Pro bono professional and legal fees	58	-
Other	10	4
Apportionment of staff costs	49	63
	<b>250</b>	<b>137</b>

## 7. Staff costs

	2015	2014
	£000	£000
<b>Staff costs</b>		
Wages and salaries	6,525	5,749
Social security costs	697	614
Other pension costs	455	380
<b>Sub total</b>	<b>7,677</b>	<b>6,743</b>
Agency staff	55	176
<b>Total</b>	<b>7,732</b>	<b>6,919</b>

Plan UK has a defined contribution pension scheme, which matches employee contributions up to a maximum of 6 per cent of pensionable salary. The resulting fund belongs to the employee and can be transported when leaving Plan UK. No employees receive benefits under a defined benefit pension scheme.

A salary sacrifice scheme was introduced in 2014, giving employees the opportunity to vary their employment terms and conditions such that they receive a lower gross salary, with Plan UK paying additional employer pension contributions on the employee's behalf.

In line with government legislation, Plan UK commenced the automatic enrolment of its staff into this defined contribution pension scheme on our staging date of 1 May 2014 with all eligible staff being enrolled into the scheme in the third pay period after either the staging date or the start of their employment for new employees.

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

	2015	2014
	Number	Number
£100,000 - £119,999	1	-
£100,000 – £109,999	-	1
£70,000 – £79,999	3	2
<b>Total</b>	<b>4</b>	<b>3</b>

Retirement benefits accrued under a defined contribution scheme for the above four (2014: three) higher-paid employees. Total employer pension contributions for these employees were £43,108 (2014: £32,077).

The highest-paid employee in 2015 was the Chief Executive who received a gross salary in the year of £110,433 (2014: £109,339), employer pension contributions of £18,842 (2014: £18,656), and received no benefits in kind (2014: nil).

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

	<b>2015</b>	<b>2014</b>
	<b>FTE</b>	<b>FTE</b>
Programme	51	49
Support	45	39
Other donations and appeals	42	39
Sponsorship	21	21
Campaign and awareness	18	15
<b>Total</b>	<b>177</b>	<b>163</b>

## 8. Trustees' remuneration

None of the trustees received any remuneration during the year for services to Plan UK (2014: nil). Directly-incurred expenses of the trustees borne by Plan UK in the year ending 30 June 2015 were £9,726 (2014: £2,652). These expenses related to costs incurred by trustees to attend Board meetings and for overseas travel to visit programmes.

Plan UK has purchased indemnity insurance for the trustees at a cost of £2,735 (2014: £2,735).

## 9. Tangible fixed assets

GROUP AND CHARITY	Leasehold property improvements	Furniture, fixtures and fittings	Computer hardware	CRM software	Other computer software	Total
	£000	£000	£000	£000	£000	£000
<b>Costs</b>						
At 1 July 2014	1,386	334	253	989	66	3,028
Additions	171	35	70	-	9	285
<b>At 30 June 2015</b>	<b>1,557</b>	<b>369</b>	<b>323</b>	<b>989</b>	<b>75</b>	<b>3,313</b>
<b>Accumulated depreciation</b>						
At 1 July 2014	338	279	182	288	57	1,144
Charge for the year	120	54	37	247	5	463
<b>At 30 June 2015</b>	<b>458</b>	<b>333</b>	<b>219</b>	<b>535</b>	<b>62</b>	<b>1,607</b>
<b>Net book value</b>						
<b>At 30 June 2015</b>	<b>1,099</b>	<b>36</b>	<b>104</b>	<b>454</b>	<b>13</b>	<b>1,706</b>
At 30 June 2014	1,048	55	71	701	9	1,884

## 10. Investments

CHARITY	2015	2014
	£	£
Shares in subsidiary undertakings	2	2

Plan UK owns the entire issued share capital of Foster Parents Plan International (UK) Ltd, a trading company whose main activity is the licensing of the use of Plan UK trademarks to third parties and carrying out other non-primary purpose trading activities. Each year the subsidiary makes a charitable donation under a deed of covenant of any taxable profits to Plan UK.

SUBSIDIARY – FPPI UK LTD	2015	2014
	£000	£000
Total turnover	99	106
Total expenditure	(30)	(56)
Donation to Plan UK	(69)	(50)
<b>Net result for the year</b>	<b>-</b>	<b>-</b>
Surplus brought forward	-	-
<b>Total net assets</b>	<b>-</b>	<b>-</b>

## 11. Debtors

	Group 2015 £000	Group 2014 £000	Charity 2015 £000	Charity 2014 £000
Amounts owed by institutional donors	8,388	2,410	8,388	2,410
Amounts owed by subsidiaries	-	-	69	50
Amounts owed by Plan Inc	-	403	-	403
Other debtors	837	410	816	402
VAT recoverable	-	21	-	21
Prepayments and accrued income	1,480	2,107	1,480	2,107
<b>Total debtors</b>	<b>10,705</b>	<b>5,351</b>	<b>10,753</b>	<b>5,393</b>

## 12. Creditors: amounts falling due within one year

### a) Analysis of creditors

	Group 2015 £000	Group 2014 £000	Charity 2015 £000	Charity 2014 £000
Trade creditors	172	86	172	86
Amounts owed to Plan Inc	3,399	-	3,399	-
Taxation and social security	199	223	199	223
VAT payable	16	9	3	-
Deferred income	483	830	437	778
Accruals	638	618	634	612
<b>Total creditors</b>	<b>4,907</b>	<b>1,766</b>	<b>4,844</b>	<b>1,699</b>

### b) Deferred income

	Group 2015 £000	Group 2014 £000	Charity 2015 £000	Charity 2014 £000
Child sponsorship received in advance	388	417	388	417
Grant income	-	310	-	310
Other	95	103	49	51
<b>Total deferred income</b>	<b>483</b>	<b>830</b>	<b>437</b>	<b>778</b>

## c) Commitments under operating leases

Average annual commitments under non-cancellable operating leases are as follows:

GROUP AND CHARITY	Land and buildings 2015 £000	Other 2015 £000	Total 2015 £000	Land and buildings 2014 £000	Other 2014 £000	Total 2014 £000
Operating lease expiring						
Between two and five years	-	17	17	-	21	21
After five years	769	-	769	763	-	763
<b>Total</b>	<b>769</b>	<b>17</b>	<b>786</b>	<b>763</b>	<b>21</b>	<b>784</b>

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

## d) Capital commitments

GROUP AND CHARITY	2015 £000	2014 £000
Contracts placed for future capital expenditure not provided for in the financial statements	49	8

### 13. Provisions for liabilities and charges

GROUP AND CHARITY	As at 1 July 2014 £000	Provision created £000	Provision released £000	Provision utilised £000	As at 30 June 2015 £000
Dilapidations	80	40	-	-	120
Grants	89	38	(49)	(40)	38
<b>Total</b>	<b>169</b>	<b>78</b>	<b>(49)</b>	<b>(40)</b>	<b>158</b>

**Dilapidations** represent the estimated cost required to make good Plan 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.

### 14. Statement of funds

GROUP AND CHARITY	Balance 1 July 2014 £000	Total incoming resources £000	Total resources expended £000	Transfers £000	Balance 30 June 2015 £000
<b>Unrestricted funds:</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
General funds	3,786	31,074	30,497	178	4,541
Designated funds: Tangible fixed asset fund	1,884	-	-	(178)	1,706
<b>Total unrestricted funds</b>	<b>5,670</b>	<b>31,074</b>	<b>30,497</b>	<b>-</b>	<b>6,247</b>
<b>Restricted funds</b>	<b>3,740</b>	<b>49,368</b>	<b>40,769</b>	<b>-</b>	<b>12,339</b>
<b>Total funds</b>	<b>9,410</b>	<b>80,442</b>	<b>71,266</b>	<b>-</b>	<b>18,586</b>



## 15. Restricted funds

a) The majority of restricted funds received by Plan UK are granted to Plan International Inc shortly after receipt under a grant agreement document specifying the purpose of the funds.

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

GROUP AND CHARITY	Balance 1 July 2014	Income	Expenditure	Balance 30 June 2015
	£000	£000	£000	£000
DEC – Ebola response	-	421	(213)	208
DEC – Nepal	-	541	(35)	506
DEC – Typhoon Haiyan	1,523	182	(710)	995
DEC – Syria and other	180	1,343	(1,039)	484
Girls Fund	-	1,110	(1,061)	49
Other voluntary income	29	1,651	(825)	855
Gifts in Kind	-	124	(124)	-
<b>Voluntary income</b>	<b>1,732</b>	<b>5,372</b>	<b>(4,007)</b>	<b>3,097</b>
DFID – South Asia WASH Results Programme	-	10,576	(10,533)	43
DFID – Reducing Ebola Transmission <sup>3</sup>	-	5,121	(5,130)	(9)
DFID – Ebola Community Care Centres in Sierra Leone <sup>4</sup>	-	3,621	(2,700)	921
DFID – Girls' Education Challenge Fund <sup>5</sup>	243	1,556	(1,616)	183
DFID – UFFCA	(38)	124	(92)	(6)
DFID – RODI	(21)	67	(42)	4
DFID – BRACED	-	572	(491)	81
DFID – Other	(129)	3,263	(2,951)	183
European Commission Humanitarian Aid Office- Typhoon Haiyan	212	673	(246)	639
European Commission Humanitarian Aid Office- Other	552	2,949	(2,349)	1,152
European Commission	732	5,529	(4,625)	1,636
Comic Relief	68	303	(32)	339
UN Agencies	-	43	(43)	-
Big Lottery Fund – Sierra Leone: My Body My Right	1	74	(63)	12
Big Lottery Fund – Sierra Leone: Ebola Response	-	50	(48)	2
Other institutional donors	321	1,001	(418)	904
<b>Institutional Donors</b>	<b>1,941</b>	<b>35,522</b>	<b>(31,379)</b>	<b>6,084</b>
Corporations, trusts and major donors	(307)	8,286	(5,169)	2,810
Bill and Melinda Gates Foundation	374	50	(194)	230
<b>Corporations, Trusts and Major Donors</b>	<b>67</b>	<b>8,336</b>	<b>(5,363)</b>	<b>3,040</b>
Street Kids International UK	-	138	(20)	118
<b>Other Incoming Resources</b>	<b>-</b>	<b>138</b>	<b>(20)</b>	<b>118</b>
<b>Total restricted funds</b>	<b>3,740</b>	<b>49,368</b>	<b>(40,769)</b>	<b>12,339</b>

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<sup>3</sup> In country, the total project spend as at 30 June 2015 was £8,073,000 (2014: nil).

<sup>4</sup> In country, the total project spend as at 30 June 2015 was £3,621,000 (2014: nil).

<sup>5</sup> In country, the total project spend as at 30 June 2015 was £3,697,000 (2014: £1,968,000).

The variances above arise due to Plan Inc pre-financing the cost of the programme and Plan UK remitting funds after the expenditure has been incurred

## 16. Analysis of net assets between funds

GROUP	Unrestricted Funds		Restricted	Total
	General	Designated	Funds	Funds
	£000	£000	£000	£000
<b>Fund balances at 30 June 2015 are represented by:</b>				
Tangible fixed assets	-	1,706	-	1,706
Current assets	5,842	-	16,103	21,945
Current liabilities	(1,181)	-	(3,726)	(4,907)
Provisions for liabilities and charges	(120)	-	(38)	(158)
<b>Total net assets at 30 June 2015</b>	<b>4,541</b>	<b>1,706</b>	<b>12,339</b>	<b>18,586</b>
Total net assets at 30 June 2014	3,786	1,884	3,740	9,410
CHARITY	Unrestricted Funds		Restricted	Total
	General	Designated	Funds	Funds
	£'000	£'000	£'000	£'000
<b>Fund balances at 30 June 2015 are represented by:</b>				
Tangible fixed assets	-	1,706	-	1,706
Current assets	5,779	-	16,103	21,882
Current liabilities	(1,118)	-	(3,726)	(4,844)
Provisions for liabilities and charges	(120)	-	(38)	(158)
<b>Total net assets at 30 June 2015</b>	<b>4,541</b>	<b>1,706</b>	<b>12,339</b>	<b>18,586</b>
Total net assets at 30 June 2014	3,786	1,884	3,740	9,410

## 17. Related parties

### Plan Inc

Plan UK is a member of Plan Inc as set out on p31. During the year Plan UK transferred a total of £47,761,000 (2014: £47,363,000) directly to Plan Inc and other Plan entities to undertake international development programme activities in the field. There was also an accrual of £3,347,000 (2014: nil) of funds to be transferred to Plan Inc in relation to the South Asia WASH Results Programme outstanding at year-end.

### Plan Ltd

Plan Ltd is a wholly-owned trading subsidiary of Plan Inc. Income in the year was received by Plan UK from Plan Ltd under deed of covenant as set out in Note 2.

### Disasters Emergency Committee

Plan UK is a member of the Disasters Emergency Committee (DEC) and Plan UK's Chief Executive is a trustee of the DEC. In the year Plan UK paid a subscription of £37,425 (2014: £33,976) to the DEC. None of this balance was outstanding at year-end (2014: nil). Plan UK's income in the year included £2,487,000 (2014: £2,892,000) receivable from DEC appeals. Of this £2,190,000 was outstanding at year-end (2014: £1,826,000).

### Overseas Development Institute

Richard Laing, one of our trustees, is on the Board of the Overseas Development Institute (ODI). During the year we were invoiced a total of £56,000 (2014: £15,180) by the ODI for research and consultancy services. None of this balance was outstanding at year-end (2014: nil).

### Street Kids International UK

Richard Street, one of our trustees, is on the Board of Street Kids International UK (SKI). On 30 March 2015, SKI, UK registered charity number 1125483, entered into a transfer deed with Plan UK, under which certain assets would be donated, and two staff members would be transferred via a TUPE process to Plan UK. The donation of these assets, consisting primarily of cash, is shown as "Donation from SKI" within "Other income". This income is presented within restricted funds as it will either be applied to a specific project formerly delivered by SKI, or to projects that are in line with SKI's charitable objects, which are narrower than Plan UK's.

### Transactions with subsidiary

Plan UK has taken advantage of the exemption provided by Financial Reporting Standard No 8 not to disclose balances with or transactions between related parties eliminated on consolidation.

# Thank you

Plan UK would like to thank the following trusts, statutory funders, corporate and individual donors who have supported our work over the period July 2014 – June 2015

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## Institutions

Department for International Development (DFID), Disaster Preparedness Programme of ECHO (DIPECHO), Disasters Emergency Committee (DEC), European Commission (EC), European Commission Humanitarian Aid and Civil Protection Office (ECHO), Isle of Man International Development Committee, Jersey Overseas Aid Commission, World Bank: Global Disaster Risk Reduction Fund, UNICEF, Start Network

## Trusts and foundations

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Registered Charity no: 276035

Registered in England no: 1364201

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