



GRI Level C reporting template for NGOs

Financial Year: 1 July 2010- 30 June 2011

Name of organization: Plan International, Inc.

Filled in by:

Name: Gillian Budd

Position: Interim General Counsel and Company Secretary

Email: gillian.budd@plan-international.org

Phone number: +44 1483 733255

After you complete this, send a copy to GRI at:

Global Reporting Initiative

P.O. Box 10039

1001 EA Amsterdam

Email: guidelines@globalreporting.org

Fax: +31 20 531 0031

Information on numbering: All sections in the boxes are taken directly from the original English version of the NGO Sector Supplement and the original reference numbers and page number appear in parenthesis. The NGO Sector Supplement is available for free downloading at www.globalreporting.org

1 Strategy and Analysis

1.1 Statement from the most senior decision-maker of the organization. [**GRI NGOSS** p. 25]

2011 has been a year of significant progress for Plan International, and our headline numerical indicators reflect this: in all, we worked with 58,000 communities with a total population of 119 million people, including 27.8 million girls and 28.7 million boys. This reflects a significant increase in the reach of our work over a year ago.

We continue to value greatly the International NGO Accountability Charter as a mechanism for reviewing and evaluating our work and increasing our transparency and accountability. This, our financial year for 2011, is the second year for which we have reported under the Charter using the Global Reporting Initiative's NGO Sector Supplement. We are grateful to the Independent Review Panel for its helpful comments on our 2010 submission,

and we have tried to take those comments into account in preparing this, our 2011 submission. We remain committed to increasing our own accountability, and we hope that others across the sector will join us in doing so!

Our mission

Plan's mission is to achieve lasting improvements in the quality of life of poor children living in developing countries. We do this through a process that unites people across cultures and adds meaning and value to their lives by:

- promoting the rights and interests of all the world's children;
- enabling children living in poverty, their families and their communities to meet their basic needs and to increase their ability to participate in and benefit from their societies; and
- building relationships to increase understanding and unity among people of different cultures and countries.

Achievements

During the year we increased the number of child protection and participation activities, provided more disaster relief and risk reduction programmes in 37 countries, renewed our emphasis on education in many areas, and rolled out innovative projects in the areas of child health and early development. Also, participation in our training programmes at community level broke through the half-million barrier for the first time, enabling more individuals to be better equipped to help their own communities, become self-reliant and fully supportive of their children's rights.

Some of our specific achievements during the year include our excellent response to the floods in Pakistan (which set a benchmark of quality for our many other post-disaster interventions), opening our 50th Country Office (in South Sudan, following its independence), and putting in place long-term grant-funded arrangements in Myanmar to build on the work that we have completed in the three years since Cyclone Nargis. We have also made significant progress with the growing sophistication of our partnerships with multilateral corporates, including Accenture, Astra Zeneca, Barclays, and Beiersdorf/NIVEA.

While we are proud to share and celebrate these achievements, we also know that millions more children continue to need our help, and thousands of communities are still unable to nurture, protect and educate children and so fulfil their rights under the UN Convention of the Rights of the Child. We therefore continue to strive to learn and improve the effectiveness of our work and hold ourselves accountable in all that we do and deliver for children, and it is in that spirit we present this report.

Weaknesses to address

As with all INGOs we cannot be complacent and rest upon our laurels. During

the year we identified some weaknesses and we will work towards addressing these. Below are some specific examples:

From our internally led studies into our own child-centred community development (CCCD) approach, we learned that we have some way to go to improve both the understanding and application of this highly participatory approach. As a result we have decided to set up a Plan Academy to ensure that every staff member can deploy both the thinking and techniques behind CCCD more widely and effectively.

We also conducted our first post-intervention study in Kenya, returning to a community that we left seven years ago in order to identify and assess our long-term impact. While our findings were broadly positive about many of the core services in health and education that we helped to establish, they were less positive about the strength of the civil society partners we left behind. This issue of the long-term viability of partnerships, and how we strengthen local civil society is an issue facing Plan in common with many other INGOs, and is an issue we will be focussing on more fully next year.

Finally, following our strategy review, we are thinking hard about the complex relationship between sponsorship and grant income. We are discovering that our growing grants portfolio is putting pressure on our infrastructure, which has developed over the years focused largely on supporting sponsorship arrangements. In order to address this, we are investing in systems and processes to ensure that we attract more grant funding to support our work, and capture the full cost of these projects and programmes in our applications to donors for funding. We are aware that our sponsorship model, on which we have relied very successfully since our inception in 1937, requires some re-thinking in an age of electronic communication. We have placed this issue at the heart of our global strategy, along with improving the way we acquire and manage large grants.

Further details

Further details about our activities, achievements and aspirations are contained in our 2011 annual report (<http://plan-international.org/about-plan/resources/publications/about-plans-work/plan-worldwide-annual-review-and-accounts-2011>) and also on the 2011 review page on our website, which also includes a short video (<http://plan-international.org/about-plan/annual-review>). Further details about our future plans can be found in our global strategy document (<http://plan-international.org/about-plan/how-we-work/strategy/strategy>).

We again reaffirm our commitment to the Charter and the principles set out within it and look forward to receiving the Panel's feedback.

Nigel Chapman, Chief Executive

2. Organizational Profile

2.1 Name of the organization. [GRI NGOSS: p. 26]

Plan International, Inc. (also referred to in this report as ‘Plan International’).

References in this report to ‘Plan’ or ‘Plan Worldwide’ are to the whole Plan federation including Plan International, Inc., its branches and subsidiaries and Plan National Organisations.

2.2 Primary activities (e.g., advocacy, social marketing, research, service provision, capacity building, humanitarian assistance, etc.). Indicate how these activities relate to the organization’s mission and primary strategic goals (e.g., on poverty reduction, environment, human rights, etc.). [GRI NGOSS: p. 26]

Our mission is to achieve lasting improvements in the quality of life of deprived children in developing countries, through a process that unites people across cultures and adds meaning and value to their lives, by:

- **enabling deprived children, their families and their communities to meet their basic needs and to increase their ability to participate in and benefit from their societies;**
- **building relationships to increase understanding and unity among people of different cultures and countries; and**
- **promoting the rights and interests of the world’s children.**

In furtherance of this mission, during the reporting period Plan continued to engage in direct assistance, service provision, capacity building and engagement with local communities using its Child Centred Community Development approach, as well as humanitarian relief, advocacy, policy and research.

We make the greatest impact on children’s lives by supporting their rights to:

- **protection from all forms of abuse, neglect, exploitation and violence;**
- **participate as citizens;**
- **protection and assistance in emergencies and improved resilience to natural and man-made hazards;**
- **education;**
- **a healthy start in life;**
- **sexual and reproductive health, including HIV prevention, care and treatment;**
- **economic security;**
- **water and improved sanitation.**

We see a clear link between access to rights and poverty. The poorest and most vulnerable children tend to be the furthest from achieving their rights, while children who receive a healthy start to life, education and training are most able to become economically secure adults benefitting future generations and promoting their countries' economic growth.

We believe that boys and girls should have the chance to play an active role in setting priorities, developing strategies, assessing local progress, preparing for disasters, and taking part in decisions that affect their communities – all of which builds confidence and skills and helps them become active citizens.

Despite the commitments made by governments, there is still a gap between their promises and the reality of many children's lives.

Our approach is based on child-centred community development – a model that emphasises inclusion, gender equality and non-discrimination. We work with children, communities and other key partners, such as local organisations, national networks and government agencies.

Key features of our work include:

- **forming close ties with the communities where we work;**
- **advocating with, and on behalf of, children,**
- **making sure those responsible for children's rights are held accountable and have the support they need;**
- **engaging with corporations in socially responsible programmes; and**
- **working within coalitions and alliances to tackle the underlying causes of poverty.**

Plan also ran 2 global campaigns focussing on specific aspects of its core activities:

- **Learn without Fear (campaign to prevent violence in schools); and**
- **Count Every Child (campaign for universal birth registration);**

and is preparing to launch a third in 2012:

- **Because I Am A Girl (campaign to reduce gender inequality).**

During the year to June 2011, Plan adopted a new strategy 'One Plan, One Goal' to be implemented through to 2015. Our goal is to reach as many children as possible, particularly those who are excluded or marginalised, with high quality programmes that deliver long-lasting benefits. The four key focus areas are:

- **Tackling exclusion;**

- Improving programmes;
- Expanding successful programmes; and
- Extending our influence.

Our strategy responds to global trends including increasing urbanisation, greater inequalities within populations, more disasters and a change of climate, pockets of fast-growing youth populations, and new insights into poverty. In particular, it responds to the findings of the 2010 mid-term review of the UN Millennium Development Goals, which concluded that, despite some successes, specific groups are still missing out. Without addressing marginalised and excluded groups, the MDGs will not be achieved. The strategy also reacts to the demands of donors for a sharper focus on results to prove the effectiveness of aid in the developing world. Increasingly complex causes of poverty require organisations to collaborate even more, providing complementary skills and resources. We will, as a result, continue to develop strategic partnerships with other organisations, civil society, governments and the private sector.

2.3 Operational structure of the organization, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures. [GRI NGOSS: p. 26]

Plan's structure has evolved over 70 years of working directly with children, communities and supporters.

In 20 countries, Plan is represented by independent National Organisations. These organisations work to raise awareness and funding for Plan programs in developing countries in order to tackle poverty and further children's rights.

Plan's National Organisations commit resources, including funding and expertise, to programs, which are primarily delivered for Plan by Plan International, Inc., through international, regional and country program offices. In two cases, India and Colombia, programs are delivered for Plan by 'Field Country National Organisations', locally governed legal entities that are part of the Plan family, and operate to the same program framework and standards as all Plan programs. All of Plan's country program offices are located in or close to communities so as to be responsive to local children and their families.

Central services, such as global IT and financial services, policy, research, program expertise and program effectiveness, campaign management and management of global systems, policies and procedures are provided by Plan Limited, a wholly owned subsidiary of Plan International, Inc. located in

Woking, Surrey, UK.

2.4 Location of organization's headquarters. [GRI NGOSS: p. 26]

Plan International, Inc.'s principal office is in Warwick, Rhode Island, USA. Plan's International Headquarters is managed by Plan International, Inc.'s subsidiary, Plan Limited, in Woking, Surrey, UK.

2.5 Number of countries where the organization operates. [GRI NGOSS: p. 26]

Plan works in 50 program countries through Plan International, Inc. and two Field Country National Organisations (Fundacion Plan, in Colombia, and Plan International (India Chapter), in India). Plan has national fundraising organisations in 20 countries, which include India and Colombia.

2.6 Nature of ownership and legal form. [GRI NGOSS: p. 26]

Plan International, Inc. is a not-for-profit corporation registered in New York State, USA. Plan International, Inc. has 20 members, National Organisations, which are separate legal entities. Plan International, Inc. has a wholly owned subsidiary, Plan Limited, which is registered in the UK and provides services to Plan International, including managing the International Headquarters for Plan.

2.7 Target audience and affected stakeholders. [GRI NGOSS: p. 26]

Plan delivers programs in 50 countries across 4 regions (East and Southern Africa, West Africa, the Americas and Asia).

Plan's principal beneficiaries and affected stakeholders are children and their communities in those 50 countries in which Plan delivers programs. However, the target audience (and affected stakeholders) for this report includes Plan's sponsors, partners, donors and supporters, and governments, institutions and organisations Plan works with or seeks to influence or involve in support of child rights.

2.8 Scale of the reporting organization. [GRI NGOSS: p. 26]

In the year to 30 June 2011, Plan Worldwide:

- Raised 591 million Euros;**
- Spent 418 million Euros on programs (and 561 million Euros overall);**
- Reached 119 million people including 56.5 million children in 58,053 communities;**

- **Worked with 1.52 million sponsors and 22,979 other partners (local or international NGOs, governmental and other institutions and corporations).**

2.9 Significant changes during the reporting period regarding size, structure, or ownership. [GRI NGOSS: p. 26]

Plan Worldwide achieved an 11% rise in income.

Two new National Organisations joined Plan International, Inc.'s Members' Assembly during the year – Plan Hong Kong and Plan Switzerland.

2.10 Awards received in the reporting period. [GRI NGOSS: p. 26]

- **Plan Germany received the Walter Scheel Prize for Commitment to Development. This was awarded by the German Federal Minister for Economic Cooperation and Development, in recognition of Plan's child-centred approach, which has helped to sustainably improve the living conditions of children and young people.**
- **A Plan supported TV youth programme 'Esma3oona' ('Hear Us Out') received two top awards at the Cairo International Children's Festival: a silver medal for Best Youth Programme, and also the Ministry of Culture Award for TV Programmes.**
- **Plan Australia won the inaugural 'Most Improved' award at the fourth annual Australian PricewaterhouseCoopers Transparency Awards.**
- **Plan USA was selected as a Devex Top 40 Innovator.**
- **Mark Pierce, Plan International's Regional Director for Asia (and former Country Director for Vietnam) was awarded the Medal for Peace and Friendship Among Nations by the government of Vietnam.**
- **The Xi Xiang Women's Development Association in Shaanxi, China, established and supported by Plan, won the Outstanding Social Enterprise Maturity Award from the Culture and Education Department of the British Council, the China Social Entrepreneur Foundation and the Narada Foundation.**
- **Plan Zimbabwe won the Best Employer of the Year award from the human resources firm Industrial Psychology Consultants.**
- **Plan International was awarded the Transformation Award by the Institute of Risk Management for excellence and innovation in all areas of risk management.**

3. Report Parameters

Report Profile

3.1 Reporting period (e.g., fiscal/calendar year) for information provided. [GRI

NGOSS: p. 26]

Year to 30 June 2011

3.2 Date of most recent previous report (if any). [**GRI NGOSS:** p. 26]

Report on year to 30 June 2010 submitted in October 2011

3.3 Reporting cycle (annual, biennial, etc.). [**GRI NGOSS:** p. 26]

Annual

3.4 Contact point for questions regarding the report or its contents. [**GRI NGOSS:** p. 26]

**Gillian Budd, Interim General Counsel and Company Secretary,
gillian.budd@plan-international.org, Block A, Dukes Court, Duke Street,
Woking, Surrey, GU21 5BH, UK**

Report Scope and Boundary

3.5 Process for defining report content. [**GRI NGOSS:** p. 26]

This report is supplementary to Plan's Worldwide Annual Report and Accounts for the period to 30 June 2011, which is available via the following link <http://plan-international.org/about-plan/resources/publications/about-plans-work/plan-worldwide-annual-review-and-accounts-2011>.

3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance. [**GRI NGOSS:** p. 26]

Unless otherwise indicated, this report relates to Plan International, Inc. and its subsidiaries and branches worldwide. Where stated the report covers Plan Worldwide, including its National Organisations, which are separate legal entities.

3.7 State any specific limitations on the scope or boundary of the report. [**GRI NGOSS:** p. 26]

As stated in 3.6, the report does not include comprehensive data about the activities of Plan National Organisations, which are separate legal entities.

3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations. [GRI NGOSS: p. 27]

The financial statements of Plan Worldwide and the financial results presented in this report are a combination of the consolidated accounts of the National Organisations and those of Plan International, Inc. The combined financial statements are prepared in accordance with International Financial Reporting Standards and reported in Euro, which is Plan’s global functional currency. There have been no changes that would significantly affect comparability from period to period.

3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods). [GRI NGOSS: p. 27]

In the period to 30 June 2011, the classification of Plan’s diverse products across different markets was reviewed and revised criteria for product groups were introduced. Income for the previous year was restated to be consistent with the 2011 classification, with the result that grant income was reduced by €17.3million and project sponsorship and appeals income was increased by the same amount.

3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report. [GRI NGOSS: p. 27]

N/A

GRI Content Index

3.12 Table identifying the location of the Standard Disclosures in the report. [GRI NGOSS: p. 27]

See the GRI content index for Level C reporting.

4. Governance, Commitments, and Engagement Governance

4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight. [GRI NGOSS: p. 27]

Plan International, Inc. is a not-for-profit corporation registered in New York. It has 20 members, who are the National Organisations of Plan. The Members' Assembly of Plan International, Inc., in which the members are represented, is the highest authority within Plan. It sets strategy and has the power to set standards binding on all parts of Plan, appoint and remove members of Plan and change Plan International, Inc.'s constitution. The Members' Assembly elects the chair and members of the International Board of Plan International, Inc. There are two Assembly Committees, the Audit and Compliance Committee (responsible among other things for monitoring the performance of the Board) and the Nominating and Governance Committee (responsible among other things for managing elections to the Board and monitoring and advising on governance issues).

The International Board of Plan International, Inc. is responsible for overseeing implementation of Plan's strategy, for ensuring that Plan International, Inc.'s funds are properly managed and applied, and that the organisation is run efficiently and effectively by management. The Board has three Committees, the Financial Audit Committee (responsible among other things for reviewing the integrity of financial information, financial controls and risk management, and overseeing the external audit), the Program Committee (responsible among other things for overseeing the management and effectiveness of Plan's programs) and the People and Culture Committee (responsible among other things for ensuring people and culture issues are appropriately managed to enable delivery of Plan's strategy and monitoring related risks).

4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reason for this arrangement). Describe the division of responsibility between the highest governance body and the management and/or executives. [GRI NGOSS: p. 27]

The Chair of the Members' Assembly of Plan International, Inc. is also the Chair of the International Board and is elected by the Members' Assembly. There is also a vice-Chair, who is appointed by the Board from among its number. All of the Chair, the vice-Chair and the other members of the Board are non-executives and are unpaid in their capacity as International Board members. They are drawn from the Boards of National Organisations or from outside of Plan.

4.3 For organizations that have a unitary board structure, state the number of members of the and/or non-executive members highest governance body that are independent and/or non-executive members. [GRI NGOSS: p. 27]

All members of the International Board are independent and/or non-executive.

4.4 Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body. [GRI NGOSS: p. 27]

National Organisations of Plan are members of Plan International, Inc. and represent (typically including the Chairs of the NOs) the members of the Members' Assembly, which is the highest authority within Plan. The International Board, whose members have fiduciary responsibility to act in the best interests of the organisation, reports to the Assembly at biannual Assembly meetings and also makes agendas, papers and minutes (other than for restricted items) of Board and Board Committee meetings available to Assembly delegates. A number of Assembly delegates serve as non-voting members of Board Committees. The Board also submits an annual report on its activities during the year to the Assembly, which is scrutinised on the Assembly's behalf by its Audit and Compliance Committee.

Stakeholder Engagement

4.14 List of stakeholder groups engaged by the organization. [GRI NGOSS: p. 29]

Plan's stakeholders include children and their communities with and for whom we work, sponsors, partners, donors and supporters, and governments, institutions and organisations Plan works with or seeks to influence or involve in support of child rights.

4.15 Basis for identification and selection of stakeholders with whom to engage. [GRI NGOSS: p. 29]

- **Plan's engagement with stakeholders is evaluated and reviewed through: the Program Accountability and Learning System and the planning processes for developing individual country strategic plans described further below;**
- **the global strategic planning process; and**
- **project planning processes applicable to individual campaigns and strategies in specific areas.**

See further below – Indicators 1-3/NGO1-3.

Data on Performance

Data on Performance. Please check the Indicator Protocols before completing this box.

Indicator 1; [NGO1: Involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programmes]:

Plan's Program Approach, Child Centred Community Development (CCCD), was updated in Plan's new programme guide, [*Promoting child rights to end child poverty \(2010\)*](#) – Plan's core program policy document – where it is defined as an approach "... in which children, youth, families and communities are active and leading participants in their own development. Their empowerment plays a central role. Plan's role is to enable their voices to be heard as we assist them in defining their own long-term priorities."

Participation is one of the six guiding principles of CCCD as defined in the programme guide. Under this principle the programme guide states that "Plan firmly believes that children have the right to take part in the decisions that affect their lives, keeping in mind their evolving capacity to understand and to contribute. Participation should be free and meaningful and cannot be imposed. It should contribute towards results that are among the priorities of the participants themselves.

At all steps in the programming cycle, Plan needs to ask itself how its processes and procedures can maximise the free and meaningful participation of children."

Plan's Program Accountability and Learning System (PALS) is a system designed to guide Plan staff in each of Plan's 50 program countries in their planning, monitoring and evaluation. It describes the minimum requirements for each stage of the program cycle. PALS was introduced from FY09 and identified one of the key changes as being: "An increased focus on monitoring and evaluation throughout the program cycle, with greater engagement of children, communities and partners as an intrinsic part of these processes."

At different stages of the 5 year PALS cycle the core guidelines specifically refer to the involvement of stakeholder groups. Evidence of this at the different stages includes:

Situation analysis

The process of developing a situation analysis includes a stage to "Synthesise information into a coherent presentation and, together with external resource people, present it in workshops / meetings involving key stakeholders first at PU [Programme Unit] / district level then at country level. The outcome of these workshops will be to validate the information by identifying: what information is important; what information needs to be amended; and what information is missing."

Country Strategic Planning (in response to the situation analysis)

The process of country strategic planning includes requirements to both "Consult key stakeholders and staff at different levels to identify what Plan

should do in response to the findings of the Situation Analysis” and to “Communicate the approved CSP [Country Strategic Plan] in appropriate formats to stakeholders, including children’s organisations, civil society organisations, government and partners.”

In recognition that a Country strategy sets the country-wide direction and focus, Plan has introduced Program Unit Long-Term Planning (roughly approximating to the district/municipality level) to strengthen ownership and coordination with local stakeholders at this level (one or more districts/municipalities).

Project implementation

At the project implementation level, detailed plans are required to not only describe “the role and contribution of Plan to the Project, but also the role and contribution of other stakeholders such as children, communities and partners.” Similarly project completion includes consultation with the stakeholders involved.

Program Monitoring, Evaluation and Research (MER)

Progress of the country strategy is assessed through a mix of MER activities. An initiative introduced in PALS (from FY09) is the ‘Annual Participatory Program Review’ (APPR) which provides “Plan staff, communities and partners” the opportunity to synthesise/analyse information from a wide range of sources, reflect on changes, and agree on improvements/adaptations. Included within the minimum criteria in the guidelines is the requirement to “ensure participation of a wide range of stakeholders, including representatives of children, community, partner and peer organisations. Particular emphasis needs to be placed on including members of poor or excluded groups;” (see also below).

An external review of Plan’s APPR process was conducted during FY11. It found that “Although many COs [Country Offices] said they were doing some form of participatory work (especially at community level) before the introduction of the APPR, its inclusion as a mandatory component of PALS meant that COs tried to be more regular and systematic in this process.”

Plan countries are required to “Have a clear communication strategy to inform children, communities, other stakeholders and Plan staff involved in the programme about the initiative’s findings; and hold feedback sessions to obtain their reactions to the findings... [including]... with children, communities and partner organisations as they are the key owners of the information generated by the initiatives. It is therefore important that the results are fed back to them in an understandable and relevant way. In this context it is also important to consider how the information generated by Plan’s monitoring, evaluation or research can highlight progress or regression in realising child rights, and be an important tool for advocacy by the children, their communities and partners.”

Evidence is not provided in this report to systematically document the implementation of these guidelines in practice, but the following excerpts

describing the strategy development process from core country document – the Country Strategic Plan - produced during FY11 provide illustrations of stakeholder involvement in the key strategic process that has been formally documented:

Plan Vietnam – Country Strategic Plan - FY11-FY16

“Workshops were organised in the CO [Country Office] and all nine PUs [Programme Units] to obtain feedback and suggestions from partners and staff on subsequent drafts of the CRSA [Child Rights Situation Analysis]. The workshops included separate children sessions for which child-friendly documentation was developed.”

Plan Kenya – FY11-FY15

“The CSP development process has not only involved Plan staff, children and communities, but also peer organisations, RESA [Region of Eastern and Southern Africa] program team (RO), National Offices (NOs) and Plan IH. It has been an enriching process of learning by doing which has contributed to deeper understanding and ownership of the CSP.”

Plan Benin – Country Strategic Plan - FY11-FY15

“Plan Benin’s CSP is the result of several months’ work and discussions with boys and girls, women and men in the communities, partner institutions, Plan staff, and other national development stakeholders both from the civil society and from the government.”

Plan Egypt – Country Strategic Plan – FY12-FY16

“The process of Participatory Situation Analysis started, with staff members and also university students to support in gathering the secondary data. The methodology of the analysis was based on review of secondary data (reports, evaluation, researches, etc) and also in participatory direct data gathering. The team selected sample groups of communities where they interviewed children, youth, women, community leaders, volunteers, promoters, board members of community organization, among others.”

Within all these processes the challenge of implementation of policy / guidance is recognised across the organisation. In particular the challenge of enabling consistent representation of excluded/marginalised groups is an area that Plan needs to strengthen as emphasised in Plan’s strategy to 2015 (see section 2.2).

Indicator 2; [NGO2: Mechanisms for feedback and complaints in relation to the programmes and policies and for determining actions to take in response to breaches of policies]:

As described in NGO1, Plan remains committed to developing clear processes to capture and incorporate stakeholder feedback into its program work and strategies. Our Annual Participatory Program Review (APPR) at the country program level provides us with an annual opportunity to review our progress together with key stakeholders. Plan sees this process as a key mechanism for stakeholder feedback and will build on the recommendations of the APPR review carried out in FY11 (see NGO1) to strengthen this process going forward.

A General Complaints & Response Policy is in place and it sets out the minimum requirements for complaints policies and complaints handling across Plan worldwide, including the National Organisations. This includes provision of an external complaints mechanism using the Plan website at <http://plan-international.org/about-plan/contact-us>.

The General Complaints & Response Policy complements a number of other global policies that govern specific aspects of complaints handling, including a policy on reporting and responding to child protection issues in Plan, a whistle blowing policy, an anti-fraud and anti-corruption policy and a grievance policy.

Under our General Complaints and Response Policy we commit to dealing with all complaints/concerns raised promptly, and to treat them seriously and sensitively. We discuss concerns directly with the complainant in order to help determine the precise action to be taken. We aim to achieve a resolution within 28 days of a concern being raised and commit to notifying the complainant of the outcome. Where we are not able to achieve this 28 day time-frame, we will inform the complainant and advise him/her of when we anticipate a resolution to be achieved.

Indicator 3; [NGO3:Systems for programme monitoring, evaluation and learning (including measuring programme effectiveness and impact), resulting changes to programs, and how they are communicated]:

The Program Accountability Learning System (PALS) is the key building block in terms of program monitoring and evaluation. It is where each country defines its 5 year strategy, the programs through which it will be implemented and the objectives it is trying to achieve.

The key monitoring, evaluation and research activities within PALS are:

1. the Annual Participatory Program Review – an annual review of program progress together with key stakeholders
2. a Country Strategy Evaluation – carried out in the final year of the 5-year

Country Strategy cycle and

- 3. numerous 'Additional Monitoring, Evaluation and Research initiatives' that are country specific and carried out at the request of donors/country management and provide further input in assessing progress in implementing the country strategy.**

At the global level, Plan has developed a Program Effectiveness Framework that identifies how and against what criteria Plan will assess program effectiveness at the different levels of the organisation. The aim of the Program Effectiveness Framework is to establish a practical framework that shows how Plan will assess, capture and report on program effectiveness at the different levels of the organisation.

The initiatives in place to assess program effectiveness are a mixture of initiatives which include the different PALS processes which take place at the Program Country level (e.g. Country Strategy Evaluations), complemented by externally led global processes such as Global Thematic Evaluations (on Universal Primary Education in FY09. The next one on Child Protection commenced in FY11) and a 3 yearly Global Program Effectiveness Report, an analysis of the available information on Plan's effectiveness over the 3 year period. The report provides a global level review of trends and progress in Plan's program effectiveness and implementation of Plan's Child Centred Community Development approach across Plan's eight thematic impact areas. The first report was produced for the period 2003-2006. The second report for the period 2007-2009 was produced during FY10. An interim update was provided in FY11 through a synthesis of country reports ("Synthesis of Country Programme Progress Reports for FY10) to identify programme trends across the organisation and make high level recommendations.

A recent innovation introduced in FY11 is the post-intervention study, which revisits communities around five years after Plan has left, to assess the sustainability of our work and our contribution to long-term changes. The first full study (following FY10 pilots) was carried out in Kenya. The study identified both strengths and weaknesses of Plan's legacy (see also SO1).

As noted in section 2.2, Plan's strategy to 2015, approved in FY2011, responds to external factors including "... the findings of the 2010 mid-term review of the United Nations' Millennium Development Goals....", and also responds to some of the key findings of the Global Programme Effectiveness Report (2007-2009), reported on in Plan's FY10 report in areas such as gender and inclusion, scaling-up and evidence based practice.

The review of the Annual Participatory Programme Review (APPR) process carried out in FY11 stated that "COs have gained insights into their programming and most of this learning has resulted in changes to programming. However very few COs described a systematic process for ensuring that lessons learned (once identified) resulted in actions with clear

responsibilities and time-frames.” This is an area for focus in FY12.

A review tool has also been designed to assess the quality of Plan’s Child Centred Community Development (CCCD) approach systematically. The tool has been introduced to provide the International Board and management at all levels with a qualitative assessment of the degree to which the process of embedding the key principles and strategies of CCCD (as described in the Programme Guide) has been achieved. This allows the Board and management to take informed decisions on how to improve the process of applying the CCCD approach with a view to strengthening programme effectiveness.

The tool was piloted in four country programmes in FY2010 and rolled out in nine country programmes FY2011. The tool in use from the beginning of FY2012 is the result of the review of the original instrument developed within the context of the learning from its use in the preceding 24 months, and its realignment with the organisation’s Programme Guide.

The tool looks at the six principles and six strategies against which an assessment is carried out:

PRINCIPLES

- children at the centre
- guided by human rights standards and principles
- responsibility and accountability
- inclusion and non-discrimination
- gender equality
- participation

STRATEGIES

- anchoring programmes in the community
- holding state actors accountable
- strengthening the capacity of civil society
- engaging in the corporate sector
- advocacy
- working in partnership for greater impact

At this point, the process is led by Plan’s Global Assurance (internal audit) team in conjunction with the regional monitoring and evaluation teams. From the beginning of 2012, ownership of the assessment process will be shared between the Programme team based at International Headquarters (IH) and the Regional Offices (ROs).

Indicator 4;[NGO4: Measures to integrate gender and diversity into programme design, implementation, and the monitoring, evaluation, and learning cycle]:

Plan's restatement of CCCD in the programme guide introduced in FY11 identifies both *inclusion and non-discrimination* and *gender equality* as two of the six key principles of a CCCD approach. Under *inclusion and non-discrimination* it states "Plan works from the perspective that all children hold equal rights. Human rights are by definition universal (all children have them by virtue of being born); inalienable (they cannot be lost, reduced or removed); indivisible, interdependent and interrelated (there is no hierarchy of rights). This is reflected in all aspects of Plan's programming. Plan analyses the status of child rights using disaggregated data to identify those groups of children most excluded or discriminated against. This translates into strategies that bring about long-term social change where the underlying causes of exclusion and discrimination are removed. Where necessary, it can also translate into affirmative action in support of the most marginalised and vulnerable children. These include marginalised girls and boys, children with disabilities, children who are excluded because of ethnic origin or religious belief or children whose families are poor, of low caste, or affected by HIV."

This has been further emphasised in Plan's strategy to 2015 (see section 2.2.) which includes Tackling exclusion as one of the four key areas Plan will focus on.

During FY11 Plan's Plan's Policy on Gender Equality was introduced. This included a highly participatory consultation process on the policy with engagement from offices across. Further efforts to strengthen Plan's work in this area included:

- A global technical network was put in place and collaborated on the development of key gender policy, training and strategy documents.
- Plan hired a Regional Gender Specialist for all four regions with a specific mandate to promote and support Plan's work on gender equality.
- Plan's human resources across the organisation were mapped and analyzed. A growth strategy to identify capacity gaps was done. Increased hiring of gender advisors was achieved across all Regions and NOs.
- Plan developed its first global capacity building programme on gender equality called 'Planting Equality'.
- Plan launched its Business Case on the Because I am a Girl (BIAAG) campaign across the global organisation. This document provides clarity on campaign targets, the theory of change, and global indicators in preparation for the global launch in October 2012.

Within PALS, the Plan value of "We respect child rights and human rights and we believe in everyone's innate and inalienable dignity as human beings regardless of age, gender, race, ethnicity, religion, class, or disability" is interpreted within our planning, monitoring and evaluation work as "The

assessment of the fulfilment of the rights of *all* children is vital in every stage of the program cycle. Do we know whose rights are fulfilled and whose rights are violated? What are the factors that result in exclusion? Are we effective in promoting inclusion? Furthermore, Plan's processes themselves work to eliminate, not reinforce, patterns of discrimination. How do we recognise the different power relations that exist? How do we ensure that the voices of the most marginalised have been heard throughout the program cycle?"

As noted in NGO3, the CCCD review includes inclusion and non-discrimination, and gender equality as two of the six principles against which an assessment is carried out. The tool defines Plan's response as follows:

Inclusion and non-discrimination

Certain children and community groups may be vulnerable and more likely to be excluded or discriminated against. Understanding and addressing the reasons behind exclusion and discrimination is critical in bringing about long-term social change. Plan's programmes should:

- be based on a solid understanding of the relevant human rights instruments that pertain to issues of exclusion and discrimination;**
- identify those who are excluded and recognize and aim to address the structural reasons behind their exclusion and discrimination; and**
- work with communities and other stakeholders at different levels to promote affirmative action in support of the most marginalized and vulnerable children including those affected by conflict and disasters.**

Gender equality

Plan believes that gender equality is central to achieving our vision for change. Gender inequity varies in its expression from place to place, but in all communities where Plan works, it encounters some form of gender-based discrimination, gender stereotyping and an unequal distribution of power between women and men, girls and boys. As an organisation dedicated to child rights, Plan is committed to promote both child rights and gender equality in programmes, policies, partnerships and operations. Plan will:

- confront and challenge gender discrimination, stereotyping and unequal power relations between men and women, and boys and girls; and systematically work to end all forms of gender based violence and practices that undermine the dignity of children;**
- support the rights of girls and of boys; and in its programmes work to ensure that girls and boys have equitable access to and control over the resources and benefits of development; and**
- ensure that a gender analysis and actions to promote gender equality are included in all programmes.**

Indicator 5; [NGO5: Processes to formulate, communicate, implement and change advocacy positions and public awareness campaigns. Identify how the organisation ensures consistency, fairness and accuracy]:

As reported last year, Plan uses collective processes to create advocacy and policy positions. We believe that harnessing the talents and experience of colleagues working at operational level gives us the best inputs to theoretical policy work and gives us examples and good practice case studies which can be shared and replicated, not only internally, but also externally with our partners. Below, we set out some of our practice, based on our latest work on two global campaigns.

Plan was still running two global campaigns, Learn Without Fear (LWF), the campaign to stop violence against children in schools, and Count Every Child (CEC), the campaign to ensure every child is registered at birth. These campaigns are set to transition into programmatic work, including advocacy, and to prominently support our next campaign, Because I Am A Girl (BIAAG), which aims to transform the lives of the world's poorest girls.

We believe in transparency and accountability, and so we published the latest achievements for Learn Without Fear, showing the cumulative results of our work at local, national, regional and global level in a short report, available online at

<http://plan-international.org/learnwithoutfear/resources/publications/learn-without-fear-progress-report-1>

This report showed that despite not quite reaching some targets, (achieved eight out of ten within 3 years) others had been surpassed. This led to some debates as to whether the targets had been too low for LWF in the first instance. However, the general consensus was that as this had been the first time that Plan had committed to publishing its promises, that it was better to have been cautious and to over-deliver.

With the transition in mind, ambitious new goals and strategies will be drafted, to send to senior leadership for final sign off. The objectives included getting recognition from UN agencies and specialists in the areas of violence in schools and birth registration to work alongside Plan, in order to scale up our advocacy work, and ensure sustainability.

The work will be complemented by work plans that ensure not only that we continue to capitalise on our programme experience, so that we advocate from a position of authority and credibility, but also that we continue to create an innovative research agenda to substantiate our advocacy and campaign asks.

We also continued to work towards actual behaviour change for both areas of campaigning, i.e. can families absorb the importance of registering their

babies and continue to do so? Can teachers learn to manage large classes without resorting to violence? Do children stop dropping out of school after a Plan intervention? Does all the behaviour change that is perceived continue after some time? We will work towards trying to capture this information in a systematised way.

During this year, we tried to be more focused about what we wanted to achieve, e.g. we recognised the need for more strategic alliances in order to scale up and amplify our work. Therefore, we began to work with the UN Special Representative on Violence Against Children, calling on her to make stopping violence in school a priority. We used our latest report Prevention Pays (2010) [http://plan-](http://plan-international.org/learnwithoutfear/resources/publications/prevention-pays-the-economic-benefits-of-ending-violence-in-schools)

[international.org/learnwithoutfear/resources/publications/prevention-pays-the-economic-benefits-of-ending-violence-in-schools](http://plan-international.org/learnwithoutfear/resources/publications/prevention-pays-the-economic-benefits-of-ending-violence-in-schools)

as one advocacy tool to persuade her, based on extensive research we commissioned with the ODI. This culminated in Plan being called on to take part in an expert meeting in Oslo 2011, where we were recognised by the Government of Norway as being a key player in this area of work. The idea for Prevention Pays came from the need to create global papers and reports that added value to the work that was ongoing in our programme countries and regional offices, as well as adding knowledge and helping advocacy at global level. Regional and country offices were then encouraged to use the principal argument in the report – that it is cheaper to prevent violence in schools than to bear the economic and societal cost of violent behaviour – in their advocacy work. In addition, we won the agreement of UNHCR to be global operational partners so that birth registration was recognised as a child protection tool and a way to prevent statelessness.

Both global campaigns have a focal point in each country, so that their opinions and achievements are reflected in our decisions, vision and goals at global level. We also engaged programme colleagues to help us pilot opinion polling methods to test the general public's attitude towards violence against children. Tests in Peru and Kenya showed that 94% and 70% of the populations respectively would support laws to protect violence against children. This gives us a great mandate for our advocacy work at national level, and if replicated, can give us a global picture of the countries where we work. Another innovation was to trial the gathering of data using child help lines. Tested across 5 diverse countries, this method was so widely applauded, that the International Observatory on School Violence is replicating Plan's method to gather data from children across the whole of Europe. This is the approach of LWF and CEC advocacy work, aiming to innovate, enable scaling up, harnessing partnerships and sharing good practice in order to reach more children and communities than we work directly with.

Short policy papers are also written collectively, capturing Plan's programme level experience and practice, according to priority need, so that we advocate with credibility and authority. For example, we drafted an internal paper on trafficking and how birth registration may act as a protection tool for children

who are trafficked, and this involved Plan-wide consultation in order to draw on the experience of our programme and policy colleagues. This type of paper ensures consistency of approach and message, and the methodology of putting it together ensures we get the best content as well as buy-in from colleagues.

Indicator 6; [NGO6: Processes to take into account and coordinate with the activities of other actors. How do you ensure that your organisation is not duplicating efforts?]:

The development of a Country Strategic Plan (a key step in the PALS cycle) is key to Plan's work in each of its 50 program countries. The introduction to this document in the PALS guidelines states that "These strategic choices, and the reasoning behind them, need to be explicit and should show how Plan will position itself in relation to the wider development context and to relevant frameworks such as national Poverty Reduction Strategies, the UN Convention on the Rights of the Child (CRC) and the Millennium Development Goals (MDGs) etc."

This builds on a situation analysis that specifically requests countries to not only look at the child rights situation, to do an analysis of the responsibilities of duty bearers in fulfilling these rights and review trends over time, but also to specifically review:

"Interventions

- Where are the key gaps in the work being done to realise child rights?
- How are relevant organisations (government, civil society) working towards the realisation of child rights?
- How does Plan fit into this picture? Who are Plan's key partners (government, international and local NGOs, community based organisations) at different levels and how effective are these relationships? What are Plan's strengths/weaknesses?
- Which groups of children are Plan currently working with and why?"

In the area of Disaster Risk Management, Plan's Disaster Risk Management Strategy 2009-2013 includes eleven outcomes that Plan will work towards. Outcome #11 is 'Plan extends impact and builds profile by working collaboratively or in partnership with others'. The key indicators identified for this outcome are:

- Number of disaster risk management initiatives carried out with other organisations.
- Extent of involvement in relevant networks, cluster working groups and associations.

- **Number of countries in which Plan is involved in national disaster coordination groups.**

During the reporting period, in the area of Disaster Risk Management Plan continues to recognise the importance of working with others and has put this into practice through:

- **Strengthening and engaging with in-country coordination mechanisms by both government and cluster systems initiated by the UN during the Pakistan Floods, Haiti Cholera Outbreak and Japan Multiple disasters. In West Africa Plan became the co-chair of the Education in Emergencies cluster.**
- **Providing updates and inputs to the International Council of Voluntary Agencies (ICVA), an umbrella body of NGOs to strengthen ICVA's efforts to improve coordination and cooperation in various management settings such as Sudan/South Sudan. Plan is also on the board of VOICE, an advocacy, lobbying and common positioning umbrella body of European NGOs.**
- **Being part of the Children in a Changing Climate Coalition, which includes agencies such as World Vision and Save the Children, Plan developed the "Children's Charter – an action plan for disaster risk reduction for children by children" which was presented at the UNISDR conference.**
- **Participating in the Inter Agency Standing Committee reference Group on mental health and psychosocial support in emergencies.**
- **Active participation in the global Child Protection Working Group and International Network on Education in Emergencies (INEE).**
- **An active role on the Sphere board aimed at improving quality and accountability among humanitarian actors.**

Indicator 7; [NGO7: Resource Allocation]:

Plan International, Inc's expenditure budget is determined annually, reviewed by the International Board and approved by the Members' Assembly. Additional restricted donations obtained during the financial year are added to the expenditure budget in accordance with the commitments to donors.

The National Organisations' fundraising plans, expenditure budgets and planned donations to Plan International, Inc. for development or humanitarian programming are reviewed and approved by their independent Boards of Trustees.

The combined annual budget of the worldwide organisation is reviewed and approved by the Members' Assembly. The Global Strategy to 2015 and the Country Strategic Plans for each country in which Plan International, Inc's programme operations are conducted, provide the context for the resource planning of the organisation and the annual budget.

Child Sponsorship funds donated to Plan International, Inc. by National Organisations are allocated to operations in accordance with Plan's Sponsorship Funds allocation policy. The key driver of the allocation of Child Sponsorship Funds to country operations is the number of children with sponsors in the country.

Donor restricted funds or funds designated by the Trustees of the National Organisations are allocated to country operations or regional offices in accordance with the restriction or designation.

Set out below is a summary of Plan's expenditure during the reporting period by program area across Plan Worldwide. Also included are fundraising costs, other operating costs and trading expenditure. Figures for the financial year to 30 June 2010 figures are presented for comparison. Plan International, Inc.'s expenditure comprises the International Headquarters expenditure and the Field expenditure, except for €3m of the Field expenditure which is the expenditure of Interact, a subsidiary of the UK National Organisation.

FY11

	National Organisations	Field	Internatio nal Headquart ers	Intra- group & exchange	Total 2011
	€'000	€'000	€'000	€'000	€'000
Healthy start in life	1,008	68,481	1,379	-	70,868
Sexual and reproductive health	1,041	10,693	170	-	11,904
Education	4,539	74,357	1,923	-	80,819
Water and Sanitation	1,005	42,391	878	-	44,274
Economic security	1,475	37,297	782	-	39,554
Protection	2,996	12,852	373	-	16,221
Participate as citizens	13,800	40,982	1,759	-	56,541
Disaster risk management	2,466	41,783	1,539	-	45,788

Sponsorship communications	14,416	35,183	2,097	-	51,696
Programme expenditure	42,746	364,019	10,900	-	417,665
Fundraising costs	70,038	2,876	2,558	(1,765)	73,707
Other operating costs	40,964	-	11,053	(2,434)	49,583
	153,748	366,895	24,511	(4,199)	540,955
Trading expenditure	3,491	-	-	-	3,491
Net losses on foreign exchange	-	-	-	16,773	16,773
Total expenditure	157,239	366,895	24,511	12,574	561,219

FY10

	National Organisations	Field	International Headquarters	Intra- group & exchange	Total 2010
	€'000	€'000	€'000	€'000	€'000
Healthy start in life	1,793	58,098	2,064	(363)	61,592
Sexual and reproductive health	1,068	13,118	315	(69)	14,432
Education	2,484	62,508	2,233	(22)	67,203
Water and sanitation	916	35,566	1,157	(12)	37,627
Economic security	1,183	30,816	959	(11)	32,947
Protection	1,741	11,649	428	(4)	13,814
Participate as citizens	10,336	35,131	1,085	(15)	46,537
Disaster risk management	1,584	42,046	1,147	(14)	44,763
Sponsorship communications	15,819	30,753	2,637	(1,324)	47,885
Programme expenditure	36,924	319,685	12,025	(1,834)	366,800
Fundraising costs	59,643	1,272	2,308	(1,436)	61,787
Other operating costs	36,208	-	10,314	(3,420)	43,102
	132,775	320,957	24,647	(6,690)	471,689
Trading expenditure	3,071	-	-	-	3,071
Net gains on foreign exchange	-	-	-	(19,209)	(19,209)
Total expenditure	135,846	320,957	24,647	(25,899)	455,551

Indicator 8; [NGO8: Sources of funding by category and five largest donors and monetary value of their contributions]:

Set out below is a summary of Plan's income by type and value across Plan worldwide. Also listed are Plan Worldwide's five largest donors and the value of their total contributions during the reporting period.

				Restated
			2011	2010
			€'000	€'000
Child sponsorship income			353,368	345,854
Grants			139,657	102,468
Gifts in kind			14,615	22,614
Bequests			3,280	1,722
Project sponsorship and appeals			74,086	56,403
Other contributions			77,366	58,125
Interest and dividend income			2,142	1,494
Gain/(loss) on sale of investments			665	566
Investment income			2,807	2,060
Trading income			3,605	3,597
Total income			591,418	534,718

During 2011, the classification of Plan's diverse products across different markets was reviewed and revised criteria for product groups have been introduced which in management's view are more distinct. 2010 reported income has been restated to be consistent with the 2011 classification, with the result that grant income has been reduced by €17.3 million and project sponsorship and appeals income increased by the same amount. This reclassification has no impact on total income.

5 largest donors

Year to 30 June 2011

			€
Global Fund			26,560,293
USAID			15,388,162
European Commission including ECHO			9,635,113
World Food Program			8,809,521
Department for International Development (DFID)			7,828,259

Indicator 9; [EC7: Procedures for local hiring and proportion of senior management hired from the local community at location of significant operation. Do you have a policy or practice for local hiring? If so, report on the proportion of senior management hired from the local community at locations of significant operation]:

Plan International hires staff on merit in accordance with any local legal requirements. Although it monitors the ethnicity of its International Board members and international staff, it does not monitor the ethnicity of staff employed locally in its program countries and regional offices (in part because this is not lawful in a number of the countries in which Plan operates).

Indicator 10; [EN16: Total direct and indirect greenhouse gas emissions by weight. As a minimum, report on indirect greenhouse gas emissions related to buying gas, electricity or steam. You may also report on business travel related greenhouse gas emissions]:

During the reporting period, Plan did not measure direct or indirect greenhouse gas emissions, but Plan International, Inc.'s International Board approved a program of work to commence in the year to 30 June 2012, to analyse Plan's global environmental footprint and to put in place a sustainable mechanism for measurement and reporting.

Indicator 11; [EN18: Initiatives to reduce greenhouse gas emissions and reductions achieved. What are you doing to reduce and how much have you reduced?]:

Initiatives to reduce the environmental impact of Plan's operations may be implemented when measures of the environmental impact are available through the program of work described under Indicator 10/EN16 above.

Indicator 12; [LA1: Total workforce, including volunteers, by type, contract and region]:

Set out below is a summary of Plan Worldwide’s workforce. Figures for volunteers were not systematically collected during the reporting period.

The workforce are divided between the following regions:

Asia: 28%, East and Southern Africa: 21%, Americas: 27%, West Africa: 15%, Other (Europe, Australasia): 9%

Total workforce			
Average number of employees during the year ended 30 June			
		2011	2010
		Number	Number
Field		7,616	7,093
National Organisations		964	907
International Headquarters		127	131
		8,707	8,131
Of which:			
Internationals (mainly Field staff)		136	138
Local staff		8,571	7,993

Indicator 13; [LA10: Average hours or training per year per employee category. If you can’t report on average hours of training, report on training programs in place]:

The average number of training days for all Plan International staff during the reporting period was 5.6 hours.

Indicator 14; [LA12: Percentage of employees receiving regular performance and career development reviews]:

In the period to 30 June 2010, performance reviews for 97% of Plan International staff were completed.

Indicator 15; [LA13: Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity]:

In the reporting period, data was collected on gender diversity and some data was collected on ethnic diversity. This indicated as follows:

International Board

- The International Board comprised 8 male and 3 female members¹; 9 board members were from developed countries and 3 were from developing countries². During the period, 1 female member from a developing country retired from International Board and another female from a developing country was appointed to the International Board in her place.

Executive Team (at International Headquarters)

- The Executive Team comprised 3 male and 4 female members, none of whom were from developing countries.

Country Management Team (across Regional and Country Offices)

- 62% of Country Management Team staff were male, 38% female. 83% were from developing countries.

Other diversity criteria were not systematically collected during the period.

Indicator 16; [SO1: Nature, scope, and effectiveness of any program and practices that assess and manage the impacts of operations on communities, including entering, operating and exiting. This indicator was designed to talk about the positive/ negative side effects of what you do, not about your main purpose]:

¹ Article VI(3) of the By-laws set a maximum number of 11 members of the International Board

² Article VI(3)b of the By-laws requires that a minimum of two directors shall come from developing countries

Decisions about where to work and how and when to phase-in or out of particularly localities is managed as part of the country strategic planning process. Country Strategy Plans are developed by Country Management Teams under the supervision of the regional management and Program Operations Leadership Team, which approves all Country Strategic Plans. Through this line management and supervisory structure and the country strategic planning process, knowledge and expertise is shared so that there is consistency in phase-in and phase-out processes, these are informed by Plan's prior experience and there is assurance that the impacts on communities are appropriately assessed and managed in each case.

In FY11 Plan worked in 50 programme countries both at the national level and in different regions of these countries through a total of 251 programme units.

As noted in NGO4, Plan conducted its first full post-intervention study in Kenya in FY11, revisiting communities that Plan had left five years earlier. The study found that Plan had been responsible for positive change in the physical infrastructure of the communities that had been sustained and had benefited the wider population. However, community groups introduced and supported by Plan shortly before phase out were no longer in operation because not enough time had been allowed for strengthening community capacity and ownership. The study provided valuable lessons on sustainability that has been widely disseminated within the organisation. A further study, building on the previous study, is planned for FY12.

Indicator 17; [SO3:Percentage of employees trained in organisation's anti corruption policies and procedures]:

Plan has an anti fraud and anti corruption policy, which applies to all staff and volunteers in Plan worldwide. Fraud risk is actively managed through an integrated risk system which is in accordance with ISO 31000. In the previous reporting period (FY10) an accredited risk management training course was rolled out to the majority of Plan's field countries, resulting in approximately 500 employees having been trained to date, equivalent to 6% of Plan's employees worldwide.


Indicator 18; [PR6: Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising and marketing communications, including advertising, promotion, and sponsorship]:

As stated, fundraising within Plan is conducted by National Organisations, which are separate legal entities operating within different jurisdictions. They and their governing boards are each individually responsible for compliance

with national legal and regulatory requirements governing fundraising and marketing and for determining any other policy standards to which they operate at a national level. In addition, Plan International, Inc. has adopted a limited number of policies that apply across all parts of Plan Worldwide. These policies are not designed to impose a single approach across Plan Worldwide, rather, they impose minimum standards in some areas and deal with specific risks that have global implications. This approach balances the freedom and autonomy of National Organisations to deal locally with their responsibilities to supporters in a way that is appropriate within their country as adjudged by the local organisation's Board against the need of the global organisation to manage its reputation and risks at a global level. Examples of global policies include:

- Corporate Partnership Guidelines - a global policy and guidelines apply to the assessment of the ethical suitability of corporate partnerships, it being recognized that many corporations operate internationally, and that a partnership with Plan in one country can have implications for Plan's operations and reputation in other countries.**
- Grant Acquisition Policy and Procedures – a policy and guidelines have been developed governing the process and terms for seeking and accepting large grants from national governments, multilateral institutions and corporations.**
- Child Protection Policy – a global child protection policy is in place, applicable to Plan worldwide in relation to all its interactions with children and young people. This includes measures to safeguard children, which apply to Plan's fundraising and marketing activities. Each year, all Plan offices review their compliance with the indicators detailed in the Child protection Policy, and also our Global Assurance team conduct a number of exclusive child protection audits. All Plan offices are required to submit an analysis of all child protection concerns, which are consolidated into a global report that is submitted to the Executive Board.**

GRI Self-Assessment Application Level

Report Application Level	C	C+	B	B+	A	A+
Standard Disclosures	G3 Profile Disclosures OUTPUT	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Same as requirement for Level B		
	G3 Management Approach Disclosures OUTPUT	Not Required	Management Approach Disclosures for each Indicator Category	Management Approach Disclosures for each Indicator Category		
	G3 Performance Indicators & Sector Supplement Performance Indicators OUTPUT	Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.	Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Responsibility.	Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.		
						

*Sector supplement in final version

GRI Application Level C

I hereby declare that to the best of my understanding this report fulfils the requirements for a GRI G3 Application Level C.

Name: Gillian Budd

Position: Acting General Counsel and Company Secretary

Date:

‘Copyright and Trademark Notice

This document is copyright-protected by Stichting Global Reporting Initiative (GRI). The reproduction and distribution of this document for information is permitted without prior permission from GRI. However, neither this document nor any extract from it may be reproduced, stored, translated, or transferred in any form or by any means (electronic, mechanical, photocopied, recorded, or otherwise) for any other purpose without prior written permission from GRI.’