

Plan International
INGO Accountability Charter Report
1 July 2012 – 30 June 2013

1. Strategy and Analysis

Statement from the most senior decision-maker of the organisation

In 2013, Plan worked with 165 million people, including 78 million children reaching over 90,000 communities. I am pleased to note that Plan's income has continued to grow over the past year with our total income from both institutional donors and the private sector having increased by 7% to €679 million since FY2012.

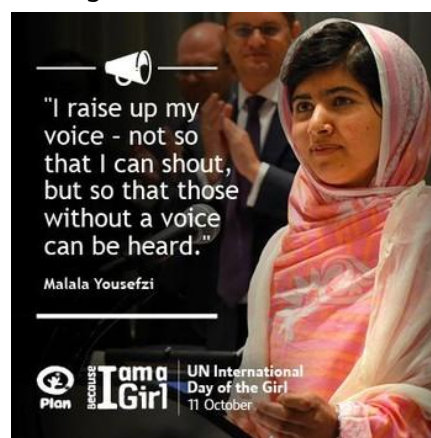
Plan's **objective** is to continue to improve the lives of girls and boys in our programme countries with a particular focus on children that are excluded or marginalised. We are devoted to continuing to improve the way in which we operate in order that we can achieve the maximum possible impact with the money that has been entrusted to us by our donors in a manner which takes account of the views of our stakeholders, supporters and beneficiaries. In doing this, we hope to continue to be recognised as a high-quality rights-based organisation delivering effective programmes around the world.

The forces of climate change, urbanisation and demographic shift are transforming the way we work. For the most vulnerable communities, these **trends** can pose serious threats to stability and livelihoods. Plan is innovating and changing the way we respond to an increasingly complex world. This year, Plan has been pioneering new approaches such as Digital Birth Registration and making substantive developments in ICT4D across the world. A **priority** is to identify the forces that challenge traditional ways of assisting children and communities to tackle child poverty, but we also need to change the way we operate as an organisation.

At the beginning of the year, we approved our extensive plans to improve the way we operate across Plan. Our Business Operating Model review is a process of **organisational change** designed to ensure all parts of Plan work together more effectively, efficiently and transparently, to achieve our One Goal **strategy**, set the previous year. One year on, there is a growing confidence that the organisation is on track to deliver lasting change and increase its credibility with donors and beneficiaries.

During this past year as recognition of the organisation's strategy, Plan's Members' Assembly approved six new **global standards** designed to help to bind Plan's federation together and to increase internal accountability. The global standards such as our Research Standards and updated Child Protection Policy have been implemented in order to ensure that Plan takes a consistent approach to its key issues and to increase transparency and accountability throughout the organisation.

A particular **success** at a global level has been the implementation of Plan's youth participation strategy. Deputy CEO Tjipke Bergsma was accompanied by youth representatives at two key international meetings: a Plan hosted panel on youth economic empowerment in Brussels as part of a European Development Day, and the World Bank/International Monetary Fund's annual meeting in Tokyo to discuss potential solutions to the growing youth employment crisis. Later in that month, two members of Plan's youth steering committee attended a meeting of Plan's highest decision making authority, the Members' Assembly, with full participation rights.



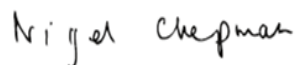
The shooting of Malala Yousefzi demonstrated the dangers facing children in a volatile world, and conversely, the power of children to make a difference on their own lives. Malala has become an iconic

figure in the struggle for girls' rights. The global launch of our Because I Am A Girl campaign in the days following the attack on Malala consolidated our reputation as a leading NGO campaigning for girls' education and attracted huge public attention.

Other **achievements** include the signing of a Memorandum of Understanding with the Government of Myanmar allowing Plan to run new programmes in the country, a UNESCO award in Colombia for a Plan-managed project to strength tsunami alert systems, our Germany national office won a Capital transparency award amongst 50 German charities and the UK office won a Climate Week Award for Best Educational Initiative for a project that supported 25,000 young people from 300 schools in Africa to develop climate change campaigns.

Further details about our activities, achievements and aspirations are contained in our 2013 annual report (<http://plan-international.org/about-plan/annual-review-2013>).

We would like to thank the Independent Review Panel for its comments on our last submission for FY2012. We have considered the comments that were provided and made every effort to incorporate any recommended changes into this year's report whilst recognising that in some areas we have not yet been able to take the steps we would like to. We are pleased to be able to reaffirm our commitment to the International NGO Accountability Charter as a mechanism for reviewing and evaluating our work and increasing our transparency and accountability.



Nigel Chapman

Chief Executive Officer

2. Organisational Profile

2.1 Name of Organisation

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 (which are all separate legal entities).

2.2 Primary activities (e.g., advocacy, social marketing, research, service provision, capacity building, humanitarian assistance, etc.). Indicate how these activities relate to the organisation's mission and primary strategic goals (e.g., on poverty reduction, environment, human rights, etc.).

Plan is an international humanitarian, child centred development organisation with no religious, political or governmental affiliations. Plan implements programmes to create a better future for children who live in developing countries and whose quality of life and ability to fulfil their potential is affected by extreme poverty, the failure of care by adults, discrimination and exclusion by society, or catastrophic events such as conflict or disasters.

Our aim is to achieve sustainable development: a better world for children now and in the long term. This means working with children, their families, communities, governments, and civil society organisations across Africa, Asia and Latin America, and campaigning at national and international levels, to bring about sustainable change. Plan's work is founded on support from individuals through child sponsorship, which connects children and families in developing countries with supporters of social justice for children around the world.

Through our direct grassroots work, we support the efforts of children, communities and local organisations to enable children to access their rights to education, health, a safe environment, clean water and sanitation, a secure family income, sexual and reproductive health, child protection, and participation in decision making. Plan works to protect children at special risk; for example child labourers, children vulnerable to trafficking, those who have lost parents to HIV/AIDS, and those impacted by natural or economic disasters. Plan strives to ensure that children's rights are recognised, through influencing policy decisions at local national and international levels and through our global campaigns.

Plan's work is the result of partnership with local people and organisations, based upon mutual understanding and a shared commitment to programmes which will benefit children for years to come. At a local level, Plan works directly with groups in a community to identify the priority issues affecting children. Plan actively encourages children to analyse their own situations, and raises their awareness of the fundamental rights to which they are entitled. Plan then supports the community to build the skills and access the resources it needs to implement projects that will lead to positive changes in children's lives.

To help them realise their potential, Plan campaigns for children to become aware of their rights, and creates and encourages opportunities for children to speak out on their own behalf and to participate in decision-making that affects their own development.

Programmes mainly take place in countries where Plan-sponsored children and their communities live. The amount spent in each country depends on the number of children and communities that will

benefit from the programme, the extent of poverty, educational and health challenges as well as the cost of operating in the country. Environmental factors and unforeseen events in the countries in which Plan operates may disrupt spending plans or result in programmes to address the impact of a disaster.

Our 2015 strategy, *One Plan, One Goal: Rights and Opportunities for Every Child*, sets our goal 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 the quality of programmes;
- Expanding successful programmes; and
- Extending our influence through advocacy and communications.

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 organisation, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures.

Plan's structure has evolved over 75 years of working directly with children, communities and supporters. Plan International supervises the allocation, distribution and use of funds raised primarily by Plan National Organisations, which are members of Plan International, Inc., for work in developing countries. Plan's National Organisations carry out fundraising, development education and advocacy work, and those National Organisations in Colombia and India (known as Field Country National Organisations) also carry out development programmes in their respective countries.

Each National Organisation is a separately constituted legal entity in its own country, with objectives, purposes and constitutions which are substantially similar to those of Plan International, Inc. The National Organisations are members of Plan International and together they fully control it (through participation in the Members' Assembly). Each National Organisation has agreed to comply with specific standards of operation set out in Plan International, Inc.'s By-laws.

Plan International, Inc. is registered in New York as a not-for-profit corporation, with its principal office in Rhode Island, USA. Plan International operates in 50 programme countries (primarily through branch offices), coordinated through 4 regional offices (also branch offices). Plan also has 4 advocacy liaison offices, one in each of New York, Brussels, Geneva and Addis Ababa.

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

2.4 Location of organisation's headquarters.

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

2.5 Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the accountability issues covered in the report.

Plan works in 50 program countries. In the vast majority of these countries our programmatic work is conducted through branch offices of Plan International, Inc. In 2 countries, our programmatic work is conducted through Field Country National Organisations (Fundacion Plan, in Colombia, and Plan International (India Chapter), in India) which are separately constituted legal entities. Fundraising is primarily undertaken by the 18 National Organisations, by the two Field Country National Organisations (in India and Colombia), and through a Plan International, Inc. controlled entity (Plan Italia ONLUS) registered in Italy.

Programme Countries

Bangladesh	Guinea-Bissau	Peru
Benin	Haiti	Philippines
Bolivia	Honduras	Rwanda
Brazil	India	Senegal
Burkina Faso	Indonesia	Sierra Leone
Cambodia	Kenya	Sri Lanka
Cameroon	Laos	South Sudan
China	Liberia	Sudan
Colombia	Malawi	Tanzania
Dominican Republic	Mali	Thailand
Ecuador	Mozambique	Timor-Leste
Egypt	Myanmar	Togo
El Salvador	Nepal	Uganda
Ethiopia	Nicaragua	Vietnam
Ghana	Niger	Zambia
Guatemala	Pakistan	Zimbabwe
Guinea	Paraguay	

Regional Offices

Americas (Panama)	West Africa (Dakar)	East & Southern Africa (Nairobi)	Asia (Bangkok)
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Liaison Offices

Europe (Brussels)	United Nations (New York)	United Nations (Geneva)	African Union (Addis Ababa)
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National Organisations

Australia	Germany	Netherlands
Belgium	Hong Kong	Norway
Canada	India	Spain
Colombia	Ireland	Sweden
Denmark	Italy	Switzerland
Finland	Japan	United Kingdom

2.6 Nature of ownership and legal form

Plan International, Inc. is a not-for-profit corporation registered in New York, and with its registered office in Rhode Island, USA. Plan International, Inc.'s members (the 'National Organisations'), are all distinct legal entities. Plan International, Inc. operates a wholly owned subsidiary, Plan Limited, which is registered as a company in England, and provides services to Plan International, Inc., including managing Plan's International Headquarters located in Woking, UK.

2.7 Target audience and affected stakeholders.

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.

The target audience (and affected stakeholders) for this report includes Plan's sponsors, partners, donors and supporters, and those governments, institutions and organisations Plan works with or seeks to influence or involve in support of advancing child rights.

2.8 Scale of the reporting organisation

During this reporting period, Plan Worldwide:

- Raised €679 million (including €369 million raised through child sponsorship from a total of 1,116,764 sponsors and €310 million raised through grants);
- Spent €704m overall, of which €534.8m was spent on program work. Of this, a total of €468.3m was spent in the field (Asia: €108.4m; East & Southern Africa: €123.3m; the Americas: €103.7m; and West Africa: €129.6m).
- Program spend across our 8 thematic areas was as follows: Healthy Start: €113.6m; Sexual & Reproductive Health/HIV: €16.2m; Education: €87.6m; WASH: €45.4m; Economic Security: €41.6m; Protection: €37.9m; Participation: €68.9m; Disaster Risk Management: €70.1m; and Sponsorship Communication: €53.5m)
- Implemented 225 programs and 5,273 projects
- Worked in 237 Program Units, of which 17 were mainly urban, 160 mainly rural, and 60 mixed urban/rural.
- Reached 165.3 million people including 78.1 million children (38.3m girls and 39.8m boys) in 90,229 communities;
- Worked with 74,332 partners (comprising 1,699 local or international NGOs, 3,758 local and national governments, and 66,824 local community based groups).
- Employed an average of 9,908 employees
- Reported total assets of €358,843,000 and total liabilities of €78,495,000.

2.9 Significant changes during the reporting period regarding size, structure, or ownership

Plan Worldwide achieved a 7% rise in global income and a 13% rise in global expenditure over the reporting period. Otherwise there were no significant changes regarding the size, structure or ownership of the organisation.

2.10 Awards received in the reporting period.

- Plan Germany won first place in a secretly conducted review by business magazine Capital to test the transparency of 50 German charities.
- Plan UK won a Climate Week Award for a project that supported 25,000 young people from 300 schools in Europe and Africa to develop climate change campaigns.
- Young people in Colombia won a UNESCO award for a Plan-managed project to strengthen tsunami alert systems.
- Plan's West Africa Regional Office won the 'West Africa Roll Back Malaria Network Award', recognising Plan's commitment to fighting malaria, leadership with the network, and collaboration with partners.
- Plan Ethiopia won 'The Energy, WASH and Integrated Rural Development Award' (jointly awarded by the EU and the Government of Ethiopia) for its Community managed Renewable Energy Programme, which has so far benefitted more than 250,000 people with solar powered water supplies, health clinics and schools, and fuel-saving stoves for families.
- Plan International's video *I'll take it from here* won the UNICEF award at the International Animation Festival in Annecy, France.

3. Reporting Parameters

Report Profile

3.1 Reporting period for information provided.

Financial year 1 July 2012 to 30 June 2013.

3.2 Date of most recent previous report.

Report on year financial year 1 July 2011 to 30 June 2012 submitted in April 2013.

3.3 Reporting cycle.

Annual.

3.4 Contact point for questions regarding the report or its contents.

Fraser Simpson, Legal Counsel, Plan International
Email: fraser.simpson@plan-international.org;

Report Scope and Boundary

3.5 Process for defining report content.

This report is supplementary to Plan's Worldwide Annual Review and Combined Financial Statements for the period to 30 June 2013, which is available via the following link: <http://plan-international.org/files/global/publications/about-plan/annual-review-2013-english.pdf>.

This report has been compiled by a broad, cross-functional working group at Plan International covering the Programme Effectiveness Team, the Policy, Advocacy and Campaigns Team, the Finance Team, the Counter Fraud Unit, the Human Resources Team and the Legal Team.

3.6 Boundary of the report.

Unless otherwise indicated, this report relates to Plan International, Inc. and its subsidiaries and branches worldwide (and not to Plan National Organisations). Where stated however, the report covers Plan Worldwide, including its National Organisations, which are all separate legal entities.

3.7 State any specific limitations on the scope or boundary of the report.

The report does not include comprehensive data about the activities of Plan's National Organisations, which are all 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 organisations.

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).

N/A

3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.

N/A

Assurance

3.13 External assurance for the report

No external assurance of this report has been sought or provided.

4. Governance, Commitments, and Engagement Governance

4.1 Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight.

Plan International, Inc. is a s501(3)c not-for-profit corporation registered in the State of New York, and its membership comprises the Plan National Organisations. The Members' Assembly of Plan International, Inc., in which the members are represented, is the highest governance body within Plan. It is responsible for setting high-level strategy and approving the budget and financial statements for the organisation. It also has the power to set standards binding on all parts of Plan, to appoint and remove members of Plan and to change Plan International, Inc.'s By-laws. The Members' Assembly elects the Chair and members of the International Board of Plan International, Inc., and ratifies the appointment of the Chief Executive Officer of Plan International, Inc. Each member National Organisation is entitled to a minimum of one delegate and one vote at the Members' Assembly. There are two formal 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 directs the activities of Plan International, Inc. and is responsible for overseeing the implementation of Plan's strategy, for ensuring that funds are properly managed and applied, and that the organisation is run efficiently and effectively by management.

The Board has two 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), and the the Program Committee (responsible among other things for overseeing the management and effectiveness of Plan's programs). During the reporting period the People and Culture Committee (which previously was responsible among other things for ensuring people and culture issues were appropriately managed to enable delivery of Plan's strategy and monitoring related risks) was dissolved.

4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organisation's management and the reasons for this arrangement). Describe the division of responsibility between the highest governance body and the management and/or executives.

The Chair of the Members' Assembly 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 either from the Boards of National Organisations or from outside of Plan.

In broad terms, the Members' Assembly is responsible for setting high-level strategy and approving the budget and financial statements for the organisation. The International Board directs the activities of Plan International, Inc. and is responsible for ensuring that the management of the organisation is consistent with the Bylaws and with strategy. The International Board delegates day-to-day management responsibility to the CEO and the Executive Team.

4.3 For organisations 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.

All members of the International Board are non-executive and are drawn either from the Trustee Boards of the Plan National Organisations or from outside of Plan. None of its members are paid by Plan International, Inc.

4.4 Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body.

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

4.5 Linkage between compensation for members of the highest governance body, senior managers and executives (including departure arrangements), and the organisation's performance (including social and environmental performance).

None of the members of the International Board or the Members' Assembly are paid by Plan International, Inc.

Senior managers and executives are paid by Plan International, Inc., and their remuneration is reviewed each year taking into account individual performance. Such review does not specifically take into account the performance of the organisation.

4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided

Plan International, Inc. currently has in place a Conflicts of Interest Policy, which applies to the International Board. The policy precludes International Board members from entering into any agreement, transaction or arrangement with any Plan entity where that person is due to receive any fee or compensation unless that International Board member has made sufficient disclosures to the International Board and approval has been granted. The policy also requires International Board members who expect to become affiliated with, or do business with, any organisation which either carries out similar functions to Plan or with which Plan has a partnership or similar relationship, to disclose relevant information to the Chair of the International Board.

To ensure compliance with new legislative requirements for not-for-profit corporations incorporated in the State of New York, which are due to be implemented in July 2014, Plan will be reviewing its Conflicts of Interest Policy during FY2014, with a view to implementing the revised policy during FY2015.

4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.

Plan's statements of vision and mission are as follows:

Our vision: Plan's vision is of a world in which all children realise their full potential in societies that respect people's rights and dignity.

Our mission: Plan aims 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 peoples of different cultures and countries
- promoting the rights and interests of the world's children.

Plan's Code of Conduct applies to all Plan staff, consultants, contractors and volunteers across all Plan International offices and forms a part of all Plan contracts of employment and volunteer/consultancy/contractor agreements. This means that all such persons are required to sign an acknowledgement to demonstrate that they have read and understood the Code of Conduct. Plan's CEO is responsible for ensuring the implementation and monitoring of this.

The Code of Conduct sets out various standards and principles, expressly stating that Plan staff, consultants, volunteers and contractors should act in the best interests of children; respects human rights and child rights; act in an ethical, honest and transparent manner; create conditions for personal empowerment in their work; respect accountability; and strive for continuous learning and improvement. The Code of Conduct further provides that such persons should respect others, work to protect children, maintain high standards of personal and professional conduct, report any concerns or incidents relating to the Code of Conduct and conduct themselves appropriately outside of the workplace.

4.10 Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental and social performance.

During the reporting period, the Nominating & Governance Committee of the Members' Assembly has conducted two effectiveness reviews of the Members' Assembly, looking in particular at representation and effective decision making. In addition, during the reporting period there has also been an International Board retreat (facilitated by an external facilitator), during which the International Board focussed on reviewing its own performance and improving effective decision making. Finally, at each International Board meeting, one International Board member takes the role of 'critical observer' and presents his/her assessment of the effectiveness of that meeting at the next International Board meeting.

4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses.

Globally, Plan subscribes to, or endorses the following voluntary charters and initiatives:

- INGO Accountability Charter
- Sphere Project Humanitarian Charter and Minimum Standards in Humanitarian Response
- People In Aid - Code of Good Practice in the Management and Support of Aid Personnel

- International Council of Voluntary Agencies
- IFRC Code of Conduct in Disaster Relief
- WASH Sustainability Charter
- Humanitarian Accountability Partnership
- INEE Minimum Standards for Education in Emergencies
- Children’s Charter for Disaster Risk Reduction
- United Nations NGO Committee
- International Action for Child Rights (formerly the NGO Group for the CRC)
- NGO Advisory Council on Violence against Children (name to be changed to the International NGO Council on Violence against Children)
- Keeping Children Safe Coalition
- UN Global Compact

Stakeholder Engagement

4.14 List of stakeholder groups engaged by the organisation.

Plan’s stakeholders include children and their communities with and for whom we work, sponsors, partners, donors and supporters, and governments, institutions and organisations that 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.

- 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 NGO1-3.

4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group

Youth: Engaging with young people is key to Plan. At a global level, in delivering our Youth Strategy, Plan’s Youth Steering Group meets regularly through the year in person and by teleconference. Youth Steering Committee delegates are invited to attend the Members’ Assembly twice each year. Plan offices are also encouraged to establish Youth Advisory Panels.

Local Partners: We engage with our local partners on an ongoing basis through the life of our partnerships in accordance with our Partnership Standards, which are founded upon mutual respect and open dialogue. During the reporting period, we participated in the Keystone partnerships survey in order to gain specific feedback on how our partners perceive us as a partner.

Peer organisations: We actively engage with our peers, both formally and informally. Formal engagements are through memberships of external bodies, examples of which are set out in 4.12.

4.17 Key topics and concerns raised through stakeholder engagement, and organisation’s response

An example of a key issue raised through stakeholder engagement was the feedback we received through our participation in the Keystone partnerships survey, which emphasised that we have further

work to undertake to ensure that we are operating most effectively as a partner for local CBOs. The feedback reinforced the need to complete our work on developing a set of Partnership Standards to define and give consistency on how we engage with local partners, which we will be implementing during FY2015.

Performance Indicators

Program Effectiveness

NGO1: Involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programmes:

a) Participation embedded in our core program approach

Plan's Program Approach, Child Centred Community Development ("CCCD"), is described in Plan's programme guide, [Promoting child rights to end child poverty \(2010\)](#) (Plan's core program policy document) 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:

"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."

b) Participation through our Performance Agenda

During the reporting period work continued on our Performance Agenda (see [Plan's external website](#)), aiming to make field managers' jobs clearer and more manageable, based on the principle that we help people to help themselves. A core element of this approach is about consistently listening and responding to children and adults to inform our programmes and help build up their skills and confidence.

i. Feedback Systems

One of the priority initiatives within the Performance Agenda is to pilot feedback systems that will enable Plan to systematically use feedback from the people we work with to inform management decision-making. During the reporting period, Plan conducted internal and external research on current practice on feedback mechanisms and lessons learned. The aim going forward is to use this research to inform the piloting of feedback mechanisms.

ii. Evaluation Standards

A second priority initiative under the Performance Agenda is the development of Evaluation Standards. These standards, on which work started during the previous reporting period, were approved by Plan's International Board in June 2013. References to stakeholder involvement in the evaluation standards include both:

- a. the requirement to produce an implementation plan describing "*the key internal and external stakeholders to be involved at different stages. This*

should include process of child and community participation¹; and opportunities to discuss and respond to emerging findings, as relevant”; and

- b. *that “the findings, conclusions and potential actions to be taken must be discussed with internal and external key stakeholders, including those directly involved in the programme which may include children, community members, implementing partners and Plan staff.”*

Implementation of these Evaluation Standards will begin during FY2014.

c) Participation through PALS

These initiatives are intended to strengthen Plan’s Program Accountability and Learning System (PALS), the system designed to guide Plan staff in each of Plan’s 50 programme countries in their planning, monitoring and evaluation. It describes the minimum requirements for each stage of the program cycle. PALS was introduced from FY2009 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:

i. 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 Programme Unit / district level, and 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.”*

ii. Country Strategic Planning (in response to the Situation Analysis)

The process of country strategic planning includes requirements both to *“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 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).

iii. 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.

¹ See further guidance on participation in [PALS core document and “How To” guides](#).

iv. 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 FY2009) 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).

d) Communication

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.*”

e) Examples

Evidence is not provided in this report to systematically document the implementation of all of these guidelines in practice, but the following excerpts have been taken from some of the Country Strategic Plans developed and Annual Participatory Programme Reviews carried out during the period which refer to stakeholder involvement.

The first excerpts are taken from Country Strategic Plans developed during the period:

i. Plan Paraguay – Country Strategic Plan – FY2014-FY2018

Plan Paraguay’s CSP was developed over a period of approximately 11 months, through a participatory process that engaged children, communities, partners and Country Office / Programme Unit staff from both programs and operations departments and that followed the core PALS guidelines.

Alongside this, an external qualitative-quantitative CSP evaluation was conducted: this included the application of a quantitative survey measuring over 160 outcome and impact level indicators, as well as a series of consultations and focus group discussions with children, youth and communities regarding progress in CSP II and potential future priorities for collaboration with Plan. The participatory Situation Analysis was elaborated using reliable secondary data and Plan’s primary data (including from previous consultations). Focus groups were conducted with children, families, CSOs and professionals of state institutions in order to explore their perceptions regarding the status of realization of children’s rights and to identify the rights gaps they felt most urgently needed resolving. The initial draft of the Situation Analysis was presented to and validated with all Plan staff, as well as with the children, families and local authorities who had contributed with their observations to the document.

ii. Plan Zimbabwe – FY2013-FY2017

The CSP development was guided by inter-alia, Plan guidelines, PALS process, the 2015 strategy, One Plan One Goal, and the Program Guide. The process was participatory and

interactive. It involved consultations with children and communities in the seven Programme Units, partner organisations, Government ministries and departments, various stakeholders, RESA and some National Office and Plan Zimbabwe staff.

iii. Plan Brazil – Country Strategic Plan – FY2013-FY2017

Phase 1: Evaluation and Participative Situation Analysis (May-June 2012). This phase included:

- a) Evaluation of the CSP 2008-2012;*
- b) Evaluation of CCCD implementation; and*
- c) Participative Situation Analysis.*

The three processes were participative and incorporated opinions and viewpoints of key actors, at internal and external level; including results of consultations with children and young people, in the areas where Plan works as well as in other parts of the country.

The second excerpts are taken from Annual Participatory Programme Reviews (APPR) conducted during the period:

- iv. Haiti (FY2013): *there was a fundamental contribution to the evaluation of programs; this was a series of community consultations which allowed gathering the opinion of the affected population on the situation, with regard to different outcomes targeted in Plan's programs.*
- v. Rwanda (FY2013): *Both quantitative and qualitative techniques were used in data collection from different categories of respondents such as structured questionnaires and workshop meetings. However, triangulation through focus group discussions was largely used to most target groups. Interviews were conducted with selected community members, youth, children, other stakeholders as well as government representatives. Data and information from cases studies and success stories was collected and reported as Most Significant Change.*
- vi. China (FY2013): *Based on the APPR guideline, each Programme Unit and Programme Area framed their own work plan and clarified the methodologies to collect the information from all the stakeholders, especially the children. It was emphasized this year that child participation was very important to the review process. This year, there were 839 persons joined the participatory review which includes parents, teachers, school masters, government partners and et al.*
- vii. Cameroon (FY2013): *It is again another opportunity for Plan Cameroon to bring staff and stakeholders together to reflect on the year achievements and challenges and to take decisions based on the outcomes of the reflections. The reflections were carried out in all Programme Units with the understanding that the Country Office is also a Programme Unit. They also provided an opportunity for Plan Cameroon to increase its accountability to stakeholder groups, as well as the transparency of its financial and funding matters. Thus, the reflections were much more than just an 'annual event'. The information collected throughout using a variety of monitoring, evaluation and research initiatives, provided a vital input for critical reflection together with key stakeholders at the final stage of the review process.*

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:

a) Performance Agenda

As described in NGO1 above, Plan remains committed to developing clear processes to capture and incorporate stakeholder feedback into its program work and strategies. This has been reinforced through the development of the Performance Agenda (see NGO1 above), in particular the initiative to develop and pilot feedback systems to identify how Plan can more systematically use feedback to inform management decision-making.

b) Systematic APPR

We are seeing a more systematic approach to the Annual Participatory Program Review (“APPR”) across countries as evidenced by the country report examples referred to in NGO1. These reports all detail the key findings arising from the participatory process across the different programmes and make recommendations for improvement. The process was discussed at Plan’s global Annual Programme Effectiveness Meeting in February 2013 and recommendations made to further strengthen the process through *revised guidance and support for APPR incl. clearer purpose and focus on learning, practical tools and models for process.*

c) CO Feedback Survey

In July 2012, Plan produced an internal report, *Plan International Country Office Feedback Survey*, based on a survey of Plan’s 50 programme country offices asking them to assess how Plan’s National Organisations (NOs - fundraising offices) work with them. The objective of the survey was to allow NOs to identify areas in which they were performing strongly and areas in which they have room for improvement, in comparison to other NOs.

d) Keystone Development Partnership Survey

During the reporting period, Plan participated in the Keystone Development Partnership Survey, to get independent feedback from Southern partner organisations on different aspects of Plan’s performance. These different initiatives at different levels of the organisation have been carried out to strengthen feedback across the organisation to inform improved programming and ways of working.

e) General Complaints and Response Policy

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](#).

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 & 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.

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

a) Program Accountability Learning System

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 five 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:

- i. the Annual Participatory Program Review – an annual review of program progress together with key stakeholders;
- ii. a Country Strategy Evaluation – carried out in the final year of the five-year Country Strategy cycle; and
- iii. 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.

b) Program Effectiveness Framework

At a global level, Plan’s Program Effectiveness Framework identifies how and against what criteria Plan will assess program effectiveness at different levels across the organisation. Its aim 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.

c) Global Thematic Reviews

The initiatives in place to assess program effectiveness are a mixture of initiatives which include the different PALS processes that take place at the Program Country level (e.g. Country Strategy Evaluations), complemented by externally led global processes such as Global Thematic Reviews - Universal Primary Education (FY2009), Child Protection (FY2012), Inclusion (FY2013), Early Childhood Care and Development (started FY2013) - 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 programme effectiveness and implementation of Plan’s Child Centred Community Development approach across Plan’s eight thematic impact areas. Reports have been produced for the period 2003-2006, 2007-2009, with the most recent one, 2010-2012, produced during the reporting period.

All global reports are available on Plan’s external website – see [Global reviews](#).

d) Post-intervention Studies

Plan carried out its second 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, during

the reporting period. This was carried out in the Philippines, following a methodology that built on lessons from the first full (post piloting) study from Kenya completed in FY2012.

The study report highlighted positive outcomes as well as opportunities for improvement. It highlighted Plan's largely significant contribution to the lives of children and their families in the areas of health, education and sanitation, and response to abuse and exploitation of women and children. It also found that Plan had added value by strengthening the capacity of government to implement services for children and families. Many interventions had been substantial because of Plan's approach, being responsive to community need, with a high degree of community engagement. We should continue strengthening our program planning, accountability processes, and our technical expertise to ensure that our programs continue to be responsive to communities during implementation. We are already implementing change on the basis of these findings, in developing a global programme quality policy, and in the design of Plan Philippines next CSP.

For all studies a management response is developed describing Plan's responses to the findings and recommendations identified in the reports.

e) Strategy

As noted above, Plan's 2015 strategy, as 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 FY2010 report in areas such as gender and inclusion, scaling-up and evidence based practice.

f) APPR

As mentioned in NGO3, further steps were taken to strengthen the Annual Participatory Programme Review (APPR) process during the Annual Programme Effectiveness Meeting (February 2013). Work in FY2014 will focus on providing more support to countries to promote a greater focus on learning.

g) Evaluation Standards

The Evaluation Standards have been designed to improve the quality of evaluations throughout the process covering coordination of evaluation planning through to use/dissemination and periodic follow-up review across evaluations. The Evaluation Standards include the requirement of a management response within two months of the final report and that evaluations are shared according to the dissemination plan (see also NGO1).

h) CCCD Assessment

During the reporting period Plan continued to systematically assess the quality of its Child Centred Community Development (CCCD) approach through its CCCD evaluations. 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 more 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 FY2010 (4 countries) and has since been implemented in FY2011 (9 countries), FY12 (10 countries) and this FY2013 (8 countries).

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

PRINCIPLES	STRATEGIES
<ul style="list-style-type: none"> • children at the centre • guided by human rights standards and principles • responsibility and accountability • inclusion and non-discrimination • gender equality • participation 	<ul style="list-style-type: none"> • 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

The evaluations continue to facilitate valuable learning on CCCD among the team members (from different Plan offices) and the Programme Country staff at different levels in the countries being evaluated. The wider challenge that the organisation has been looking to address is how to strengthen CCCD learning amongst staff and assess the quality of the CCCD approach on a wider scale. The following two initiatives have been developed to address this challenge during the reporting period.

- i. The Plan Academy (<http://www.plan-academy.org/>) was officially launched in May 2013. This is a global learning and competency development initiative with an initial focus on strengthening a consistent understanding and application of Plan's CCCD approach across the organisation. The Plan Academy has been designed to serve both Plan's staff and Plan's partners (NGOs, CBOs and Government). The Plan Academy provides an opportunity for continuous learning (face-to-face and on-line) on Plan's CCCD approach, including addressing issues highlighted in the CCCD evaluations.
- ii. The development of 'CCCD standards'. Five key areas have been identified (based around the six principles and six strategies of CCCD defined above) to support and measure progress in the operationalisation of Plan's CCCD approach. Countries/programmes can be rated from level 1 to level 4, with definitions given for each area for each level. The five areas are:
 - working with children & communities
 - tackling exclusion and gender inequality
 - engaging civil society
 - influencing government
 - strengthening Plan's accountability

The next stage will be to incorporate the standards formally into programme monitoring and evaluation processes.

NGO4: Measures to integrate gender and diversity into programme design, implementation, and the monitoring, evaluation, and learning cycle:

a) Gender Equality Agenda

In the current reporting period, we continued to promote our bold agenda on gender equality, built on the best available evidence from internal and external sources, which is widely owned by staff across the global organisation. Plan's work on gender equality continued to gain momentum across all offices, coupled by a growing body of work on inclusion. This has been supported by a series of high level initiatives which have inspired transformative change on gender equality, across our offices, amongst our staff, and within our programmes. Appropriate knowledge, skills, tools and capacities are being carefully strengthened through a thoughtful process of capacity building and performance management. The processes to take Plan's foundations on gender equality and inclusion towards a

more mature phase have been catalytic towards collective change, drawing staff together across Plan and inspiring them to greater achievements.

b) CCCD Standards

Plan's CCCD's standards, which set out the core of our rights-based approach to development, were revised in FY2013 and gender and exclusion are a focused part of these standards:

Tackling Exclusion and Gender Inequality are now one CCCD standard, showing how working on these two areas enables Plan to address the most excluded girls and boys:

1. Plan discusses with girls, boys, women, and men: who cannot realise specific rights, and why not, and the effects this has on children's lives.
2. Plan works together with girls, boys, women and men to tackle specific forms of exclusion & gender inequality, and to monitor who does and who does not benefit from Plan's programmes.
3. Plan supports groups of excluded girls, boys, women and men to take their own actions to access more services, be protected from harm, and make their voices heard.
4. Plan provides long term support to civil society organisations and government to tackle the root causes of exclusion and gender inequality (e.g. by changing laws or social practices).

c) Inclusion Review:

Plan International has made ambitious commitments to the principle of inclusion, notably in its Child Centred Community Development (CCCD) approach and its 2015 strategy. A global review of Plan's work on Inclusion was completed, identifying substantial recommendations.

Plan is committed to developing broad connections between these two areas of work, and produced a concept note providing clarity on the immediate next steps and a related timeline to implement a global approach on tackling exclusion in Plan's programme work. Operational guidance, alongside support tools for implementation will be developed in FY2014.

Plan has made concrete progress in a number of areas:

- a) circulating the Inclusion Review and management's response to it widely;
- b) integrating 'Tackling Exclusion' into the CCCD Operational Standards;
- c) recruited a Senior Manager for Plan's Global Advisors Team who has personal responsibility for leading global efforts to strengthen practice across all areas of CCCD;
- d) developing specialist courses on Tackling Exclusion and Gender Equality within the Plan Academy.
- e) securing budget for a specialist to work specifically on 'Tackling Exclusion'.

In addition, focused work has continued across Plan on specific aspects of 'Tackling Exclusion', such as the Disability Working Group.

d) Disability Inclusion Working Group

With the aim of enhancing knowledge and capacity on disability inclusion within the organisation, the Disability Inclusion Working Group was set up in November 2011. During the reporting period, the connections between gender and inclusion have been strengthened. For example, the group participated in a UN panel at the Commission for the Status of Women, focused on violence against women and girls with disabilities, and also developed fact sheets on gender and disability, and violence against women and girls and disabilities.

e) Policy on Gender Equality

Plan believes that gender equality is central to achieving our vision for change: a world in which all children, both girls and boys, realize their full potential in societies that respect people's rights and dignity. Plan's Policy on Gender Equality establishes gender equality as a core objective of our work as an organisation dedicated to child rights. The Policy provides a clear vision, consistent message and coordinated approach on gender equality by Plan offices at all levels. It also reinforces Plan's platform for our *Because I am a Girl* campaign. The Policy continued to be the foundation for Plan's work on gender equality in FY2013.

Rooted in the principles of Plan's Child-Centred Community Development, Plan's Policy makes the following twelve commitments to gender equality, which provide guidance to our programmatic and operational decisions:

1. Plan will confront and challenge gender discrimination, stereotyping and unequal power relations between men and women, and boys and girls.
2. Plan will advocate and promote gender equality as a human and child right.
3. Plan will oppose all forms of gender-based violence and all practices that undermine the dignity of children and their right to protection from harm.
4. Plan will not tolerate practices that result in gender-based discrimination, prejudice or inequality.
5. Plan will implement long-term strategies of social change to address the causes of gender-based exclusion and discrimination.
6. Plan will ensure that a gender analysis and actions to promote gender equality are included in all programmes.
7. Plan will promote the empowerment of girls and women to ensure that all children have an equal opportunity to realize their rights.
8. Plan will work with men and boys in tackling gender discrimination and promoting gender equality.
9. Plan will promote the equitable and meaningful participation of girls and boys in the decision-making processes that affect their lives.
10. Plan will create an enabling environment for gender equality to thrive in our internal organisational culture.
11. Plan will analyse the risks that may arise in the pursuit of gender justice and will take steps to prevent any potential harm to girls and boys.
12. Plan will mobilise the human and financial resources to meet its commitments to gender equality.

f) Plan's Strategy on Gender Equality

The Gender Equality Strategy creates a framework for holding all Plan offices and staff accountable to the commitments made in Plan's Policy on Gender Equality. It provides technical guidance on how to operationalise the Policy on Gender Equality in Plan's work and offices. It reinforces Plan's 2015 strategy and provides the foundation for Plan's *Because I am a Girl* (BIAAG) Campaign.

The Strategy:

- Features a (limited) set of minimum standards through focused and measurable indicators;
- Outlines guidance on priority actions;
- Clarifies reporting and accountability lines on gender equality.

It includes operational standards in five areas: (1) Offices and Staff; (2) Programmes; (3) Partnerships; (4) Advocacy and Campaigns; and (5) Communications and Marketing. In each area, the Strategy includes outcomes and indicators to measure our progress; and suggested priority actions which can guide Plan offices in achieving these standards.

During this reporting period, Plan commenced a global review process on the Gender Strategy. This review explored the status and quality of progress towards the implementation of the Strategy. In total, 71 offices across the organization participated in this review and findings were analysed and shared in a global report. This review process demonstrates Plan's commitment to gender equality, and ensuring that gender is fully integrated in our programmes, as well as across our offices and our staff. The review process will be carried out until 2016 (the end date of the Strategy). A high-level view of the data from across the organisation shows a healthy start to the implementation of the Policy on Gender Equality, and there are strong pockets of performance that are advancing Plan's contributions to gender equality and successfully raising awareness about Plan's commitments: the launch of the *Because I am a Girl* Campaign, the significant percentage of Plan programmes that have been rated as gender-aware or gender-transformative, stand out among these accomplishments.

g) Capacity Building Program: Planting Equality - Getting it Right for Girls and Boys

Planting Equality is Plan's Gender Equality and Rights Capacity Building Programme that was developed during FY2012. It aims to empower staff with the skills, capacities and attitudes needed to achieve Plan's commitments to gender equality. Participatory learning approaches are used to promote dialogue, reflection and learning. Case studies ground the training in Plan's programme experience. Key Learning Points are included in each training component, and help to ensure clear application to staff's daily work. A matrix approach—comprised of 4 modules and 12 training components enable Plan staff to create training programmes that meet the varied learning needs of Plan work areas.

The Gender Strategy Global Review Process FY2013 monitored and evaluated this training programme, and findings were captured in the global report. Key highlights include: there are trained facilitators in all Country and Regional, and most National offices. Over 60% of Country Offices, and almost 40% of National Offices include resources from Planting Equality in their induction for new staff, and Plan 50% of senior managers have undergone gender training through Planting Equality. In FY2013, Planting Equality was approved as a course to be included in the Plan Academy, in order to ensure that the training is offered right across the organization. Similarly, in FY2013, Planting Equality has also been approved and developed as a module in the Passport to Success, an online learning programme for Plan Managers.

h) Because I am a Girl Campaign

FY2013 was an important year for our global campaign called *Because I am a Girl* (BIAAG). During this period, Plan rolled out the first year of the global campaign and offices across the organization coordinated and held public events for the International Day of the Girl Child (11 October). As part of this day, the sixth report in Plan's State of the World's Girls Report, *Learning for Life*, launched in 70 countries taking a critical look at the state of girls' education. Every Plan office took part in the day's campaigning, with media coverage including 703 online stories featuring Plan on 11 October 2012.

During the reporting period, 65 Plan offices participated in a global reporting process on the campaign, key highlights of FY2013 include:

i. Programmes

- Because I am a Girl programmes worked with nearly 2 million girls directly and just over 18 million girls indirectly – that’s an estimated total of 20 million girls in this first year
- Because I am a Girl projects and programmes totalled 280 globally – 87 reported projects in Asia, 91 in East and Southern Africa, 99 in West Africa, and 103 in the Americas.
- Primary research undertaken in 39 countries on improving girls’ lives – and within those countries, 58 research initiatives on key girls’ rights issues (i.e. access to quality education and freedom from harmful practices such as child marriage).
- We developed two innovative programme tools, including the Girls Empowerment Star and the School Equality Scorecard, and heard directly from 6,000 girls and 3,000 boys in 11 countries around the world. We will be producing this into a full global report on the voices of girls and boys around gender equality and rights.

ii. Advocacy

- Plan’s advocacy activities on Because I am a Girl reached nearly 60 million boys and 63 million girls.
- High-level support for Because I am a Girl activities came from 33 government representatives from 22 countries including a Head of State and a Vice-President, four First Ladies and various government ministers.
- Plan has influenced changes in laws and policies in 12 countries, and achieved advocacy results on girls’ secondary school in 27 countries.

iii. Films and videos:

- Plan International’s video *I’ll take it from here* won the UNICEF award at the International Animation Festival in Annecy, France. The stop-motion video about child marriage was made with the support of Plan Malawi. It has been shown on many TV shows there and viewed almost 30,000 times on YouTube.
- The Plan-supported 10X10 documentary *Girl Rising* was screened at the United Nations and reached number five on the *New York Times Most Popular Movie* list in March. It debuted on CNN in June, and was launched in more than 35 countries.

iv. Advocacy and campaigning:

- First UN Youth takeover: Malala Yousafzai celebrated her 16th birthday by leading a youth takeover of the UN. Young people from around the world – including a Plan-supported youth delegation – agreed to a youth ‘call to action’ for the UN’s education work after 2015.
- Plan and Ipsos launched an innovative advocacy evaluation on how stakeholders and staff view Plan’s advocacy work on girls’ rights to education.
- The ‘Raise Your Hand’ for girls’ education campaign achieved 1.5 million hands raised, with hands still rising!

v. Reports:

- At the World Economic Forum, Plan launched a report on the impact of the global economic recession on women and girls.
- At the UN Human Rights Council, Plan launched the report *A Girl’s right to say no to marriage* at a special UN Human Rights Council event in Geneva.

- At the Commission on the Status of Women (CSW), Plan launched two major reports – one on girls’ safety in cities and the other on school-related gender-based violence (SRGBV).

i) Global Girls Innovation Programme

As part of our *Because I am a Girl* campaign, we have a distinct opportunity to leverage our expertise on gender equality, reach within communities and influence key stakeholders through launching a global programme on girls’ empowerment and rights that is known for quality programming, innovation, and results. This will be branded as Plan’s Global Girls Innovation Programme.

In FY2013, Plan launched the Global Girls Innovation Programme (GGIP) with the objective to reach thousands of the poorest and most vulnerable girls with cutting edge, high-quality programmes that achieve tangible results for girls around world. One of the GGIP programmes, the Because I am a Girl Urban Programme, embarked on a unique study on safety and inclusion involving more than 1,400 adolescent girls and boys.

j) Because I am a Girl Programme Source

During the current reporting period, Plan began work on the BIAAG Programme Source database (an online database capturing current and past BIAAG projects and programmes). The Programme Source will be an information hub for all Plan staff to learn and share about programmes addressing gender inequality and girls’ empowerment (BIAAG). The BIAAG Programme Source is designed to enhance high quality CCCD programming, facilitate communication between Plan staff, and drive *internal* learning. The BIAAG Programme Source will celebrate Plan’s performance on gender equality, and it will highlight Plan programme *outcomes*, changes among rights holders and duty bearers.

In FY2013, Plan commenced work with an external consulting firm to create an online database and has solicited projects and programmes from across the organization to be included in this database. Over 330 projects are currently included, and there is significant energy surrounding this project. Our next step will be to launch the database across the organization.

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

Policy positions are identified and developed following a thorough public policy analysis at the international and national levels, understanding the gaps in our own analysis against the potential positive impact that we could have for children through sustained advocacy on a specific issue. Emerging issues that are gaps in our positioning are also identified through our programmatic experience, and through consultations with advocacy and technical leads throughout the organization.

The development of public policy positions is led by Plan’s Policy Manager at with the support of the central Policy Team. Typically, positions are developed collaboratively, with substantial input from technical programme staff through the utilization of the expertise that exists in our technical reference groups, as well as policy leads throughout the organization in Country Office, Regional Office and National Organisation level. This process is often managed in close collaboration with our Global Advisors.

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?

As reported in NGO2, Plan took part in the Keystone Development Partnership Survey between April and June 2013 to get feedback from Southern Partners on different aspects of Plan's performance. Plan aims to address some of the challenges identified in the report through the development of Partnership Standards.

Work started on developing Partnership Standards to support countries in their work with partners during the reporting period. The aim is to develop a set of principles and standards, and a supporting toolkit, for Plan staff to follow when working in partnership with other organisations to achieve programme goals. The next step is to finalise and pilot these standards during FY2014.

Looking specifically at the area of Disaster Risk Management (as an example of an area where co-ordination with other actors is particularly important) our Disaster Risk Management Strategy 2009-2013 includes eleven outcomes that Plan will work towards. Outcome number 11 is that '*Plan extends impact and builds profile by working collaboratively or in partnership with others*'. The key indicators identified for this outcome are:

- i. Number of disaster risk management initiatives carried out with other organisations.
- ii. Extent of involvement in relevant networks, cluster working groups and associations.
- iii. 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 continued 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 conflict in Mali impact on surrounding countries in Burkina Faso and Niger, the typhoon in the Philippines, flooding in Indonesia, Mozambique, Uganda and India and the earthquake in China. Plan is an active member of the Global Education cluster, co-chairs the Education in Emergencies

Cluster in West Africa and the Americas and co-leads Education clusters in various countries e.g. East Timor, Indonesia, Philippines.

- Standing as a board member on 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, a coalition of leading child-focused research, development and humanitarian organisations (including Save the Children and World Vision) each with a commitment to share knowledge, coordinate activities and work with children as agents of change.
- 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, including supporting the development of the minimum standards for child protection in humanitarian action and International Network on Education in Emergencies (INEE) where Plan is an active member of the Minimum Standards working group, the Advocacy Group and the sub-group for ECCD.
- Active member of the Sphere board aimed at improving quality and accountability among humanitarian actors.
- Being a board member of NetHope which supports NGOs with information and communication technology support. Also, a board member of People in Aid who promote good practice in the management and support of aid personnel.
- Institutional arrangement to contribute and collaborate with UN agencies UNHCR, UNICEF, FAO and WFP as well as AusAid, ECHO, SIDA, Canadian Humanitarian Coalition and the UK's Disaster Emergencies Committee.

Economic

NGO7: Resource Allocation:

Plan International, Inc.'s expenditure budget is determined annually, reviewed by the International Board and approved by the Members' Assembly. 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 Plan Worldwide 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 FY2013 are presented for comparison. Plan International, Inc.'s expenditure comprises the International Headquarters expenditure and the Field expenditure, except for €36m (FY2012 - €31m) of the Field expenditure which represent programme expenditure of the National Organisations in Colombia and India.

Resource allocation by Program Area – FY13

	National Organisations	Field	International Headquarters	Intra-group & exchange	Total 2013
	€'000	€'000	€'000	€'000	€'000
Early childhood care and Sexual and reproductive	5,257	105,85	2,517		113,631
Education	2,446	13,455	302		16,203
Water and Sanitation	8,890	75,864	2,801		87,555
Economic security	1,921	42,418	1,078		45,417
Protection	2,993	37,405	1,200		41,598
Participate as citizens	5,635	31,152	1,192		37,979
Disaster risk management	7,867	56,817	4,203		68,887
Sponsorship communications	3,290	63,390	3,403		70,083
Programme expenditure	14,778	35,825	2,890		53,493
Fundraising costs	53,077	462,18	19,586		534,846
Other operating costs	95,496	6,098	7,071	(6,184)	102,481
	45,167	-	11,541	(1,867)	54,841
	193,740	468,28	38,198	(8,051)	692,168
Trading expenditure	5,004				5,004
Total expenditure before	198,744	468,28	38,198	(8,051)	697,172
Net losses on foreign exchange				6,545	6,545
Total expenditure	198,744	468,28	38,198	(1,506)	703,717

Resource allocation by Program Area – FY12

	National	Field	International	Intra-group &	Total
	€'000	€'000	€'000	€'000	€'000
Early childhood care and Sexual and reproductive	1,959	92,948	1,907		96,814
Education	1,711	12,587	318		14,616
Water and Sanitation	4,208	72,594	2,312		79,114
Economic security	1,850	44,069	1,152		47,071
Protection	2,128	35,706	1,007		38,841
Participate as citizens	4,524	22,585	1,108		28,217
Disaster risk management	16,036	51,519	3,426		70,981
Sponsorship communications	3,537	53,991	2,118		59,646
Programme expenditure	14,181	35,388	2,676		52,245
Fundraising costs	50,134	421,38	16,024		487,545
Other operating costs	86,156	4,321	2,752	(2,302)	90,927
	43,382	-	10,955	(1,730)	52,607
	179,672	425,70	29,731	(4,032)	631,079
Trading expenditure	2,934				2,934
Total expenditure before	182,606	425,70	29,731	(4,032)	634,013

Net losses on foreign				(10,867)	(10,867)
Total expenditure	182,606	425,70	29,731	(14,899)	623,146

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.

	2013	2012
	€'000	€'000
Child sponsorship income	368,613	362,996
Grants	184,347	153,219
Gifts in kind	35,554	27,088
Bequests	4,999	3,488
Project sponsorship and	78,072	81,065
Other contributions	83,071	84,553
Interest and dividend income	1,731	2,614
Gain/(loss) on sale of	63	361
Investment income	1,794	2,975
Trading income	5,394	2,997
Total income	678,773	633,828

5 largest donors for the year to 30 June 2013

	€'000
Global Fund	21,457
USAID	18,922
World Food Program	17,370
Canadian International Development Agency	17,255
European Commission	14,749

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 has not monitored the ethnicity of staff employed locally in its program countries and regional offices as it understood this was not lawful in a number of the countries in which Plan operates. Following feedback from the INGO Accountability Charter Report, Plan is now seeking legal advice and where lawful will implement processes via the HRIS system to monitor and report on this data.

Environmental

EN16: Total direct and indirect greenhouse gas emissions by weight

Plan has dedicated a significant amount of resources to produce an honest and transparent account of the green gas houses emissions generated by Plan’s own operations. The figures provided in this report cover all of Plan’s Worldwide operations, for which information has been collected from 443 locations across 70 countries. However, it should be noted that the specific impacts of development and humanitarian programmes on the environment are not included within the scope of this report.

Plan’s environmental total carbon emissions are estimated to be 23,367 tonnes expressed as carbon dioxide equivalents: 44% due to direct emissions (scope 1), 20% due to indirect emissions from electricity (scope 2) and 36% due to other indirect emissions (scope 3).

Analysis by source and scope:

Environmental impact in tonnes of Carbon Dioxide equivalent		
	FY13	% total
Gas (Natural and LPG) use	406	1.7%
Office Diesel use	2,147	9.2%
Vehicle travel	7,739	33.1%
Total Scope 1	10,292	44.0%
Electricity use	4,708	20.1%
Total Scope 2	4,708	20.1%
Air travel	8,219	35.2%
Train travel	148	0.6%
Total Scope 3	8,367	35.8%
Grand Total	23,367	100.0%

Carbon dioxide equivalent emissions have been calculated following the Green House Gases (GHG) Protocol, complemented by DEFRA (UK Department for Environment, Food and Rural Affairs) GHG reporting guidance when required. Specific emissions factors are applied to the different sources of energy (gas, electricity and diesel) and modes of transport (road by motorbike, road by van, road by car, air travel and train travel).

Plan’s environmental impact related to carbon emissions has increased sharply in FY2013 with a 36% increase over the FY2012 level. Activity changes which have contributed to this increase are:

- Plan's growth rate, reflected in higher expenditure and number of employees, has led to higher energy and water consumption, as well as increasing travel activity.
- Increases in energy consumption, number of flights, and distance travelled by Plan's vehicles have led to higher carbon emissions
- A shift in energy use, from types of energy with lower carbon emission factors to those with higher carbon emission factors, in some locations
- Improvements introduced this year for the collection and analysis of environmental impact data which have resulted in the collection of more complete and accurate data

Improvements introduced this year to the reporting system mean that environmental impact data is presented with a higher level of confidence than in previous years. The reporting tools are continuously being improved, so that a genuinely sound baseline of Plan's environmental impacts can be established.

The following reporting system improvements have been achieved this year:

- ✓ Global reporting guidance has been created and made available to all Plan's offices to enable consistent reporting
- ✓ Improved communication with reporting contact points to ensure that each office submits their environmental data
- ✓ More offices have attempted to report data for measures that were overlooked in previous years
- ✓ Travelled distance estimation for each of the relevant type of transport (flights, trains, own Plan's vehicles) has improved. When possible distance travelled is measured based on journey start and end points, rather than an approximate average long haul / short haul distance being used.
- ✓ A review of the environmental reporting process

However it is still clear from the review of the current reporting process carried out this year that both the data collection process and the training provided for local offices will benefit from further development. It is therefore assumed that the data reported carries a higher level of uncertainty than would be expected from a mature reporting system.

Plan is taking actions to develop the identified opportunities for improvement by automating the reporting system, and providing specific environmental reporting training to those with reporting responsibilities.

EN18: Initiatives to reduce greenhouse gas emissions and reductions achieved

Plan is currently setting the foundations to develop a global environmental strategy for its operations, which will allow managing its significant environmental impacts in a more efficient fashion. A focus group has been created to develop the strategy, and a wide consultation process is being carried out with the aim of presenting the Environmental Strategy proposal to Plan's International Board for approval in June 2014. Meanwhile, some environmental practices are taking place at national level to influence good environmental behaviour, including using renewable energy, reusing and recycling of office paper, printing default set up options to save electricity, paper and ink, use of IT tools (i.e. Skype, Black Board, etc) to reduce travelling, and recycling more type of materials. The environmental practice and initiatives mentioned above seem to be quite well spread amongst most National organisations and International Headquarters, whereas those practices are less prominent in offices of field countries.

Some examples of country initiatives to reduce CO₂ emissions are set out below:

- Plan Colombia has benefitted from a long lasting Switch OFF campaign, which aims to ensure that office lights are switched off when the rooms are not in use, and computer screens and other office equipment are turned off when staff leaves the office. In addition, this year electric heaters have been replaced by more energy efficient gas heaters. A 13% reduction in CO2 emissions has been achieved this year.
- Plan Norway has installed heat pumps in the office, reduced the number of printers and introduced double sided printing as a default for all printers. The estimated reduction in CO2 emissions due to the implementation of these initiatives is 8%.
- Plan Japan has achieved a 22% reduction in CO2 emissions by rationalizing operations (redundant remote office closed), reducing the use of light fittings, and replacing all computers by new more energy efficient models.

EN26 Initiatives to mitigate environmental impacts of activities, products and services, and extent of impact mitigation:

There are pockets of best environmental practice at national level that cover other areas: development of national environmental policies or guiding principles, setting up green/ethical procurement guidelines, launching environmental awareness campaigns, use of renewable energy and carbon offsetting. However, these are not common practices worldwide, but isolated initiatives.

Plan has not assessed yet the extent of impact mitigations due to the implementation of those initiatives.

EN29 Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce.

Information is shown for air travel, train travel and Plan's vehicles (vans, cars and motorcycle) in EN16. The data excludes commuting between home and work.

An example of good practice in this area is that Plan's field countries are incorporating procedures to ensure that their vehicle fleet is managed efficiently. Although those procedures are generally in place, there are cases where the procedure is not properly documented. This is an opportunity for improvement that Plan is currently addressing.

Labour

LA1: Total workforce, including volunteers, by type, contract and region:

For the first time, during 2014 Plan International will have a globally implemented HR Information System in every country in which we work, enabling reporting of this data on a global basis. Once this system is fully operationalised, we intend to report this global data. Set out below is a summary of Plan Worldwide's workforce. Figures for volunteers were not systematically collected during the reporting period.

Total workforce

Average number of employees during the year ending 30 June:

	2012	2013	% change on year
Field	8,079	8,521	+5.5%
National Organisations	1,103	1,192	+8.0%
International Headquarters	148	187	+26.3%
Total	9,330	9,908	+6.2%
Of which:			
<i>Internationals (mainly field staff)</i>	147	164	+11.6%
<i>Local staff</i>	9,183	9,744	+6.1%

NGO9: Mechanisms for workforce feedback and complaints, and their resolution

Plan has a global Grievance Resolution Policy that is available for use by all staff. It is clearly published on Plan's intranet. Volunteers use the Global Complaints Policy. All complaints (including those anonymously made) and grievances received are taken very seriously and all are investigated.

Plan undertakes an employee engagement survey every three years. The survey is undertaken by an external consultancy and the outputs reports are analysed on a company, regional and county office level. All staff receive feedback and are involved in developing actions plans to address issues highlighted. We are investigating how we might survey volunteers to ensure that all of them are provided with the opportunity to fully participate.

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:

We are unable to provide figures for the exact number of hours training our staff received during the current reporting period, however, in the coming year the Learning and Development module of our new Human Resources Information System will 'go live' globally allowing the capture, monitoring and reporting of this data. Success Factors includes a powerful reporting tool that will allow us to report and monitor the levels and types of employee training undertaken. The types of training we have undertaken in this reporting period remain unchanged from the last reporting period with the addition of gender equality, security training and HRIS training.

LA12: Percentage of employees receiving regular performance and career development reviews:

During this reporting period, performance reviews were completed for 98% of Plan International staff in FY2013. During 2014 our globally implemented HR Information System will enable reporting on the completion of and quality of performance and career development reviews on a global basis.

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 6 male and 5 female members; 8 board members were from developed countries and 3 were from developing countries. During the period, no members retired from the International Board.

Executive Team (at International Headquarters)

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

Country Management Teams

- No data was systematically collected during this reporting period.

In relation to all of the above teams, other diversity data was not systematically collected during the period.

Society Performance Indicators

S01: 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:

As noted above in NGO4, Plan conducted its second full post-intervention study in the Philippines during the reporting period, revisiting communities that Plan had left five years earlier. The independent consultants who conducted the study found evidence of Plan's largely significant contribution to the lives of children and their families in the areas of health, education, water and sanitation, and in response to the abuse and exploitation of women and children. These interventions were sustained, to various degrees, thanks to Plan's responsiveness to community needs and the high degree of community engagement. The shift to Plan's rights-based approach, Child-Centred Community Development (CCCD), also allowed Plan to establish and embed its partnership with government institutions at all levels - improving the sustainability of its interventions. The promotion of sustainable agriculture and the provision of women's access to credit for small businesses, were not so successful. These interventions were affected by gaps in Plan's technical capacity and by inadequate technical and financial support from municipal and village leaders. Although Plan supported child participation activities in schools and in some community events, in general Plan did not provide meaningful opportunities for children to participate in decision-making in the community. A management response has been developed at both the country and global level to learn from this study.

Plan has a clear and unequivocal Child Protection Policy (CPP), '*Say "Yes!" to Keeping Children Safe*', applicable as a global standard to Plan Worldwide in relation to all its interactions with children and

young people. The policy aims to make sure no child who is associated with Plan comes to any harm. The policy governs the behaviours of Plan Staff, Plan Associates and Plan Visitors, ensures that we take all reasonable steps to rigorously assess and reduce risks to children in all our operations and activities including marketing, fundraising, programme design and delivery and that we take appropriate action to report and respond to concerns we have about a child's welfare. Staff are also expected to take a proactive role, in line with local procedures, in preventing harm to children and in responding to alleged cases of abuse and exploitation.

The implementation of the CPP is guided by a set of standards to ensure good practice is established and protection measures are firmly embedded in all parts of Plan and integrated into all core systems, processes and practices in the organisation. Through the standards we ensure there is compliance to safe recruitment practices, a programme of communication, awareness raising and education on the policy (and the associated codes of behaviour and how to report concerns) for all stake holders including staff and the children and community we work with, safe child participation, and child safe measures embedded in projects, media, IT, partnerships, monitoring and research.

The standards also serve as a monitoring tool to track and assess the effectiveness of CPP implementation throughout the organisation.

Every year all Plan offices are required to carry out an assessment of CPP implementation by tracking and evidencing compliance against the CPP implementation standards. In addition to this we conduct a number of exclusive child protection audits to evaluate the extent to which CPP has been implemented and the effectiveness of measures in place.

Child protection incidents involving Plan Staff, Plan Associates and Plan Visitors are dealt with in line with local procedures and also reported to the Head of Child Protection policy within 24 hours. Serious Child Protection Incidents are referred to a Serious Incident Group made up of Executive Directors and Head of Child Protection Policy.

In addition to the annual report on CPP implementation, all Plan offices are also required to submit an analysis of all child protection concerns and incidents.

A consolidated report on CPP implementation and incidents is submitted to the Executive Team on an annual basis. This report includes recommendations to address any weaknesses identified in policy implementation and our obligations to keep children safe.

For FY2013 (ends June 2013), the organization as a whole dealt with 22 alleged breaches of the CPP by staff and associates of which 16 were founded. The organization also dealt with 647 cases for which the alleged perpetrator had no affiliation with Plan. All incidents were addressed in line with global and local procedures.

Plan's Child Protection Policy and core Child Protection documents are reviewed on a three year cycle to ensure that they continue to remain robust in safeguarding children we come into contact with and in addressing emerging risks. The policy was last revised and reissued in June 2013. The CPP implementation standards are currently under review to bring them in line with the revised policy and to ensure that they still remain an adequate guide for implementing the policy and mitigating risks. In addition this year sees the development of a CPP Implementation manual which will provide a comprehensive and practical resource to assist everyone associated with Plan in understanding what is required when it comes to the CPP.

S03: Percentage of employees trained in organisation's anti-corruption policies and procedures

Plan has a specific Anti-Fraud and Anti-Corruption Policy, which applies to all staff and volunteers across Plan Worldwide, and which has been disseminated across the organisation. This sets out Plan's zero tolerance to fraud and corruption. In addition, Plan has a Code of Conduct which is mandatory for all staff to read and sign an acknowledgement of having read and understood. The Code makes direct reference to dishonest behaviour. An attachment to the code is the Whistleblower Policy which provides guidelines for staff on procedures to take if they encounter dishonesty or other behaviour that contravenes the code. Specific training on the policies and procedures is currently managed at a local level and Plan does not maintain a central record. Further fraud awareness and bribery/corruption training is being developed by Plan's Counter-Fraud Unit.

During the reporting period, Plan set up an independent external whistleblower reporting service, 'Safecall' accessible to all staff by telephone, on-line and by e-mail. To accompany the launch of the service, all staff have received a letter from the Chair of the international Board highlighting the importance of adherence to the Code of Conduct and the Anti Fraud and Anti Corruption Policy, and the obligation of staff to report misconduct either through line management or by using the multilingual Safecall service. This has been reinforced by posters in all Plan locations and the Team Briefing mechanism which cascades to all staff.

The Counter Fraud Unit has run several workshops for staff across Plan locations on counter-fraud and counter-corruption. A comprehensive programme of workshops for all countries will be delivered during FY2015 and FY2016.

S04: Actions taken in response to incidents of corruption

In line with the Anti-Fraud and Anti Corruption Policy, all alleged or suspected incidents of fraud or corruption affecting Plan (either involving Plan staff, or implementing partners or external parties) are reported on a standard format to the Head of Counter Fraud. Plan has a zero tolerance policy to fraud and corruption. All such cases are investigated by, or under the direction of, the Counter Fraud Unit. Where the investigation identifies fraud by Plan staff, disciplinary action is taken to dismiss staff found culpable and recover funds. Where appropriate, the case is referred to the local authorities for prosecution. Where fraud involves implementing partners, recovery of funds is sought and, in most cases the partnership is terminated. Once again, cases are referred to local authorities where appropriate.

Following such cases, control mechanisms are reviewed and, where necessary, remedial measures are taken.

Product Responsibility

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 generally 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.

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 for the global organisation to manage its reputation and risks at a global level. Examples of global policies include:

1. Corporate Partnership Guidelines - a global policy and guidelines apply to the assessment of the ethical suitability of corporate partnerships, it being recognised 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.
2. 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.
3. Child Protection Policy (CPP) – a global child protection policy is in place, applicable to Plan Worldwide in relation to all its interactions with children and young people. The policy details the organisation's commitment to ensure that no child comes to harm as a result of their association with the organisation. Its scope covers staff and associate behavior with children, the requirement to ensure measures to safeguard children are mainstreamed into all Plan's operational and programmatic activities including fundraising and marketing.

Gifts in kind

Plan's Gifts in Kind Policy and Gifts in Kind Valuation and Accounting Policy were adopted in June 2011 and apply to gifts in kind across the Plan Worldwide federation. These policies describe the valuation and auditing methods used for gifts in kind in order to ensure that the value of assistance is accurately stated.

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	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured	Management Approach Disclosures for each Indicator Category	Report Externally Assured
	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: Fraser Simpson
 Position: Legal Counsel
 Date: