



# GRI Level C reporting template for NGOs

**Financial Year: 1 July 2009- 30 June 2010**

**Name of organization: Plan International, Inc.**

**Filled in by:**

**Name: Tara Camm**

**Position: General Counsel and Company Secretary**

**Email: [tara.camm@plan-international.org](mailto:tara.camm@plan-international.org)**

**Phone number: +44 1483 733255**

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Global Reporting Initiative

P.O. Box 10039

1001 EA Amsterdam

Email: [guidelines@globalreporting.org](mailto:guidelines@globalreporting.org)

Fax: +31 20 531 0031

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## 1 Strategy and Analysis

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

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

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

In carrying out this mission over the past year, Plan faced many challenges but also made considerable progress, advancing our strategic objectives and improving our organisation.

One event that particularly shaped the year's priorities was the devastating earthquake that struck Haiti in January 2010. In what were hugely difficult circumstances for all INGOs, Plan responded well both in terms of its initial emergency program meeting basic needs (food, water, shelter, psychosocial

support, and new school building) and remains committed to its long term development programs in Haiti as we have been for many decades there.

Among our specific achievements during the year were persuading many governments to introduce universal birth registration and legislate against violence in schools. In terms of our results overall, we are pleased to report that through the commitment of our sponsors, staff throughout the organisation, our supporters and other partners, as well as the children and communities with and for whom we work, we reached 63.1 million people including 28.1 million children in 37,931 communities across our 48 program countries.

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

We value greatly the International NGO Accountability Charter as a mechanism for reviewing and evaluating our work and increasing our transparency and accountability. This, our financial year for 2010, is the first year we have reported under the Charter using the new Global Reporting Initiative's NGO Sector Supplement. It is also the first time our report will be subject to review by the Independent Review Panel. We welcome the introduction of GRI as the basis of reporting. The increasing rigour that this and the Independent Review Panel bring to the process are appropriate and beneficial to us, our stakeholders and other members of the Charter.

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

Nigel Chapman, Chief Executive

## 2. Organizational Profile

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

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

[References in this report to 'Plan' or 'Plan worldwide' are to the whole Plan federation including Plan International, Inc., its branches and subsidiaries and Plan National Organisations].

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

In furtherance of our mission as set out above, during the reporting period, Plan engaged in direct assistance, service provision, capacity building and engagement with local communities using its Child Centred Community Development approach, as well as humanitarian relief, advocacy, policy and research across the following issues:

- disaster risk management
- education
- child protection
- early childhood care and development
- sexual and reproductive health including HIV prevention care and treatment
- economic security
- water and sanitation
- participation

Plan identified three global priorities for the year to June 2010:

- Improving the impact and effectiveness of our programs
- Raising more resources globally to expand our work
- Operating in a more agile and efficient way.

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

- Learn without Fear (to prevent violence in schools) and
- Universal Birth Registration

A third is under development:

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

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

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

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

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

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

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

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

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

Plan works in 48 program countries, 45 through Plan International, Inc., one (Brazil) through a subsidiary of Plan International, Inc., Plan International Brasil, and two (Colombia and India) through Field Country National Organisations (Fundacion Plan and Plan International India National Chapter). Plan has national fundraising organisations in 20 countries.

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

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

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

Plan delivers programs in 48 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 48 countries in which Plan programs. During the reporting period Plan worked with 37,931 communities with a population of 63.1 million people including 14.2 million girls and 13.9 million boys. However, the target audience (and affected stakeholders) for this report includes Plan's sponsors, partners, donors and supporters, and governments, institutions and organisations Plan works with or seeks to influence or involve in support of child rights.

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

In the year to 30 June 2010, Plan worldwide:

- Raised 535 million euros

- Spent 367 million on programs (and 475 million euros overall)
- Reached 63.1 million people including 28.1 million children in 37,931 communities
- Worked with 1.5 million sponsors and 31,080 other partners (local or international NGOs, governmental and other institutions and corporations)

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

Plan worldwide achieved a 14% rise in income

Two new National Organisations joined Plan International, Inc.'s Assembly – Fundacion Plan in Colombia and Plan International India National Chapter during the year, strengthening our legitimacy to act locally and furthering our strategy of widening participation in the governance of Plan and diversifying income.

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

In Burkina Faso, Plan's Country Director Dr. Mahamadou Tounkara was awarded the government's *Chevalier de l'Ordre du Mérite Burkinabè* for his contribution towards the promotion of child rights in the country.

In Cameroon, Plan was recognised as the Best Development NGO in a national award, in recognition of our contribution to the healthy development of children in the country, and especially for our work with the *Baka* and *Mbororo* minority communities. Plan was also awarded the organisation of the year '*Palme D'Or*' from the Circle of African Elites for our work with children in rural areas.

Plan Canada was awarded the Global Corporate Social Responsibility Award by the Retail Council of Canada for the *Double Happiness* project, a partnership with fashion retailer Olsen Europe and Sadhna, a women's development organisation in India.

In China, Plan celebrated 10 years of cooperation with the Shaanxi Provincial Women's Federation. 30,000 children supported by Plan sponsors have benefited from the partnership in this time, and it has provided a strong foundation for the development of our programme work aimed at women and children.

In Malawi, Plan was given the *Mmera Mpoyamba* award by the Vice President, Joyce Banda, in recognition for Plan's outstanding contribution to the health and development of children under 5.

In Niger, Plan received awards from the Ministry of Community Development and Decentralisation, *Resau Nigerien des Journaliste à l'Education* and *Coordination de la Crise Alimentaire* for our program work.

In Vietnam, Plan's work on integrating children with disabilities was included in a

national listing of the top 10 best practice programs for people with a disability. Plan was also nominated by the People's Aid Coordinating Committee for the national 'Golden Cup Award' for community development.

Plan Norway's online campaign to raise awareness of the situation of girls in developing countries won silver at the prestigious national *Gulltaggen* media awards.

### 3. Report Parameters

#### Report Profile

**3.1 Reporting period (e.g., fiscal/calendar year) for information provided. [GRI NGOSS: p. 26]**

Year to 30 June 2010

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

Report on year to 30 June 2009 submitted in January 2010

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

Annual

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

Tara Camm, General Counsel and Company Secretary, [tara.camm@plan-international.org](mailto:tara.camm@plan-international.org), Chobham House, Christchurch Way, Woking, Surrey, GU21 6JG, UK

#### Report Scope and Boundary

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

This report is supplementary to Plan's Worldwide Annual Report and Accounts for the period to 30 June 2010, which is available via <http://plan-international.org/about-plan/resources/publications/about-plans-work/plan-worldwide-annual-review-and-accounts-2010>

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

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

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

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

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

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

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

In the period to 30 June 2010 the results for the period to 30 June 2009 were restated to present expenditure analysed in accordance with Plan's new program framework that reflects more distinctly the thematic areas in Plan operates. This had no impact on total expenditure.

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

The consolidated assets and liabilities of new members are combined into Plan from the date they become a member. During the reporting period two new members of Plan International, Inc were admitted, Plan International India National Chapter and Fundacion Plan in Colombia. At the date of admittance the carrying value of the assets and liabilities of Plan International India Chapter was €0.6m. Fundacion Plan was previously a subsidiary of Plan International, Inc so their admittance as a member had no impact on the consolidated financial statements.

**GRI Content Index**



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

See the GRI content index for Level C reporting.

## 4. Governance, Commitments, and Engagement Governance

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

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

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

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

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

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

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

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

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

## Stakeholder Engagement

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

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

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

Plan's engagement with stakeholders is evaluated and reviewed through the Program Accountability and Learning System and the planning processes for developing individual country strategic plans described further below. It is also evaluated as part of:

- the global strategic planning process and
- project planning processes applicable to individual campaigns and strategies in specific areas

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

## Data on Performance

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

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

Plan's Program Approach, Child Centred Community Development (CCCD) is defined in the Program Framework (2009), Plan's core program policy document, as Plan's rights-based approach in which children, youth, families and communities are active and leading participants in their own development. CCCD enhances their capacities and opportunities to work together with others to promote the progressive realisation of child rights.<sup>1</sup>

The Program Framework states that participation lies at the heart of Plan's CCCD approach. Plan puts a premium on children's and youths' participation in development. We firmly believe that children and youth have the right to be part of processes and decisions that affect their lives, based upon their evolving capabilities to understand and contribute. This includes Plan's programs but goes beyond them. We work to create opportunities and strengthen children's and youth's ability to speak and to be heard. We recognise that participation and the responsibilities that come with it are vital for informed and active citizenship.

Plan's Program Accountability and Learning System (PALS) is a system designed to guide Plan staff in each of Plan's 48 program 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.

Key to the quality implementation of PALS are Plan's seven organisational values which guide our planning, monitoring and evaluation practice and should be considered in every stage of the PALS cycle. One of Plan's values is to create the conditions in our work, in our activities and in our organisation for personal empowerment, especially of children and the most marginalised, which when applied as a quality standard in PALS becomes participation of stakeholders, especially children, youth and the most marginalised and excluded. This is key to how we analyse the situation, develop plans, monitor progress and evaluate what has worked and what has not.

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

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<sup>1</sup> In September 2010 (i.e. following this reporting period) Plan's program guide '[Promoting child rights to end child poverty](#)' was introduced. The program guide brought together the Board-approved Program Framework and the associated Program Effectiveness Framework and Program Accountability and Learning System into a single, easy-to-use guide.

### Situation analysis

The situation analysis is an opportunity for children, youth and adults, together with Plan staff and partners, to discuss issues affecting children and their causes. It is the basis for identifying the programs, areas and groups where Plan and Plan's partners can contribute most. This is a fundamental planning input to the Country Strategic Plan (CSP). Primary data sources include consultation with girls, boys, women and men, with sensitivity to consulting with people belonging to marginalised groups as well as key local actors at the local (e.g. district) and national level. The process of developing a situation analysis includes a stage of synthesising information into a coherent presentation and, together with external resource people, presenting it in workshops/ meetings involving key stakeholders first at PU/ district level then at country level. The outcome of these workshops is to validate the information by identifying what information is important, what information needs to be amended and what information is missing.

### Country Strategic Planning (in response to the situation analysis)

The process of country strategic planning includes requirements to both consult key stakeholders and staff at different levels to identify what Plan should do in response to the findings of the Situation Analysis and to communicate the approved CSP in appropriate formats to stakeholders, including children's organisations, civil society organisations, government and partners.

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

### Project implementation

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

### Program Monitoring, Evaluation and Research (MER)

Progress of the country strategy is assessed through a mix of MER activities. A new initiative introduced in PALS (from FY09) is the 'Annual Participatory Program Review', 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.

Evidence is not provided in this report to systematically document the implementation of these guidelines in practice, but the following excerpts describing the strategy development process from core country document – the Country Strategic Plan - produced during FY10 provide illustrations of stakeholder

involvement in the key strategic process that has been formally documented:

#### Plan Pakistan – Country Strategic Plan - FY11-FY15

The consultation process for preparing the Country Strategic Plan (CSP) consisted of a series of workshops conducted during a six month period at the country office (CO) level as well as at program unit (PU) levels. The workshops involved Plan staff, government functionaries, media, parliamentarians, partner organisations, community representatives including children and youth and wider civil society organisations. Separate community level consultations were also conducted where more children and youth participated.

#### Plan Togo – FY11-FY15

The situation analysis was conducted by external consultants. It included an extensive review of existing literature relevant to the situation of children in Togo as well as the collection of primary data in communities, including interviews with children and with community authorities such as opinion leaders and school headmasters. The consultants also interviewed government stakeholders at national and regional level including ministries, prefectures and child protection offices. A large number of national and international NGOs and UN agencies were also consulted including RELUTET, WAO Africa, RADAR, ADESCO, ATBEF, CREPA Togo, ILO/IPEC, UNICEF and BICE.

#### Plan Bolivia – Country Strategic Plan (CSP) - (Jan 2010-Dec 2014)

Sharing with gender/generational groups and strategic partners will be carried out once the CSP is approved, and will require the drafting of community and strategic partner-friendly versions. The CSP will also be shared with government authorities at the local, departmental and national levels and with UN agencies, as well as with possible national and international cooperation donors.

Within all these processes the challenge of implementation of policy/ guidance is recognised across the organisation. In particular, the challenge of enabling consistent representation of excluded/marginalised groups is an area that Plan needs to strengthen.

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

As described in NGO1, Plan is committed to developing clear processes to capture and incorporate stakeholder feedback into its program work and strategies. The introduction of the Annual Participatory Program Review at the country program level (APPR) provides an annual opportunity to review progress together with key stakeholders.

During the period, Plan carried out its regular (typically, three-yearly) global staff survey seeking staff feedback, and used that feedback to develop an action plan to make a number of operational improvements.

A corporate complaints policy is in place and sets out the minimum requirements for

complaints policies and complaints handling across Plan worldwide, including its National Organisations. This includes provision of an external complaints mechanism using the Plan website at <http://plan-international.org/about-plan/contact-us>.

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

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

The Program Accountability Learning System (PALS) (described in NGO1) is the key building block in terms of program monitoring and evaluation. It is where each country defines its 5 year strategy, the programs through which it will be implemented and the objectives it is trying to achieve.

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

1. the Annual Participatory Program Review – an annual review of program progress together with key stakeholders
2. a Country Strategy Evaluation – carried out in the final year of the 5-year Country Strategy cycle and
3. numerous ‘Additional Monitoring, Evaluation and Research initiatives’ that are country specific and carried out at the request of donors/country management and provide further input in assessing progress in implementing the country strategy.

At the global level Plan has developed a Program Effectiveness Framework which identifies how and against what criteria Plan will assess program effectiveness at the different levels of the organisation.

The aim of the Program Effectiveness Framework is to establish a practical framework that shows how Plan will assess, capture and report on program effectiveness at the different levels of the organisation.

The framework has the following objectives:

1. To define program effectiveness, outcome and impact in the context of Child Centred Community Development (CCCD) as Plan’s rights-based approach to development.
2. To identify the key results areas (‘levels and dimensions of change’) that reflect Plan’s CCCD approach and constitute the analytical lens through which program effectiveness will be assessed.
3. To identify the initiatives in place to assess program effectiveness at the different levels of the organisation and indicate how they are interlinked.
4. To identify the type, sources, frequency and audiences of the information and reports that will be generated as part of the assessment of program effectiveness at the different levels.

5. To identify the mechanisms and business processes that need to be in place to ensure access to, learning from and use of effectiveness information.

The initiatives in place to assess program effectiveness (3. above) are a mixture of initiatives which include the different PALS processes which take place at the country office level (e.g. Country Strategy Evaluations), complemented by externally led global processes such as Global Thematic Evaluations (on Universal Primary Education in FY09) and a three-yearly Global Program Effectiveness Report, an analysis of the available information on Plan's effectiveness over the three-year period. The report provides a global level review of trends and progress in Plan's program effectiveness and implementation of Plan's Child Centred Community Development approach across Plan's eight thematic impact areas. The first report was produced for the period 2003-2006. The second report for the period 2007-2009 was produced during FY10. Key findings include:

- A program effectiveness architecture has been established that sets out Plan's own, innovative model of transparency and accountability; and that can address both a Managing for Results aim and support a rights based theory of change. A few critical global program strategies and policies to guide country level programming are also in place (HIV, Disaster Risk Management and Education) and more are in development.
- At all levels, there is a far stronger understanding of the need to work with duty bearers and on policy issues. Programs show strong focus and expertise in developing awareness, capacity and practice and increasingly take a more integrated and holistic approach.
- While awareness on gender and inclusion issues has increased, clear strategies and a systematic approach to social exclusion and gender is still missing and few countries appear have specific, differentiated models to target and address issues of particularly marginalised groups.
- Consistent planning and approach to scaling up and sustainability is lacking. Good program models ready for scaling up exist within in a number of thematic areas, but there is no systematic approach to or practice of scaling up.
- Evidence based practice is still weak at different levels including gaps in documentation on programming and program results, in the capacity and processes for evidence based practices and in terms of specific MER capacity that would allow a more robust systematic data analysis and reporting practice

A further process designed to systematically assess the quality of Plan's Child Centred Community Development (CCCD) approach was piloted during FY10. The 'CCCD review' process has been led by Plan's Global Assurance (internal audit) team in conjunction with the regional monitoring and evaluation teams. The review 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 elements of CCCD (as described in the Program Framework) has been achieved, which will allow the Board and management to take informed decisions on how to improve the process of applying the CCCD approach with a view to strengthening program effectiveness. The nine key elements against which the assessment is carried out are:

- understanding the rights of children and youth

- non-discrimination and inclusion, including gender equality
- roles and responsibilities of rights holders and duty bearers
- partnerships
- multi-level approach
- participation (especially children and youth)
- social mobilisation
- advocacy
- accountability

The tool has been piloted in four Plan country programs during FY10. The results of the pilot reviews have been incorporated into the assessment tool for global roll-out in FY11.

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

Plan believes that all children should be able to claim their rights. CCCD promotes the progressive realisation of rights for each and every child, but the principle of non-discrimination draws our attention to children more likely to be excluded, and we recognise that special efforts are needed to ensure that no child is left out. A thorough situational analysis from a child rights perspective helps us understand the complex power relations that underpin exclusion of some children and youth. Plan will work with all children promoting inclusion through more responsive and targeted public policy, and where necessary through specifically targeted initiatives. Plan will engage with the wider community so that they understand the importance of such work for the children.

The Plan values of respecting child rights and human rights and believing in everyone's innate and inalienable dignity as human beings regardless of age, gender, race, ethnicity, religion, class, or disability are recognised within our planning, monitoring and evaluation work. The assessment of the fulfilment of the rights of *all* children is seen as vital in every stage of the program cycle. Questions that are addressed as part of this include, do we know whose rights are fulfilled and whose rights are violated, what are the factors that result in exclusion and are we effective in promoting inclusion.

Plan's processes themselves work to eliminate, not reinforce, patterns of discrimination, including requirements that we seek to ensure the voices of the most marginalised have been heard throughout the program cycle. As noted in the response to NGO1 above, Plan guidance emphasises the need to promote involvement of stakeholders from different groups, particularly excluded groups.

Also noted in NGO1 is our recognition that enabling consistent representation of excluded/marginalised groups is an area that Plan needs to strengthen.

As noted in NGO3, the recently developed CCCD review includes as one of its nine criteria *non-discrimination and inclusion, including gender equality*. It is noted in the review that certain children and community groups may be more vulnerable and more likely to be excluded or discriminated against and sets out



the critical importance of understanding the reasons behind exclusion and discrimination in developing a practical strategic response that promotes the inclusion of all. Therefore, Plan needs to:

- understand the relevant human rights instruments such as UN Convention of the Rights of the Child, the UN Convention on the Elimination of Discrimination against Women and the UN Convention on Persons with Disability;
- recognise who is excluded and understand the structural reasons behind their exclusion and discrimination;
- work with communities and other stakeholders at different levels to promote gender equality and sensitivity in programs and the work place.

Focussing on the degree to which the process of embedding the key elements of CCCD has been achieved, the associated key indicators look at:

- staff being able to demonstrate and understanding of human rights principles and standards relating to non discrimination and inclusion; and,
- program strategy, and interventions clearly articulating how to identify, address and monitor exclusion, discrimination and gender disparities at different levels.

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

As mentioned in section 2.2 above, Plan has been running two global campaigns; Learn Without Fear (LWF) the campaign to stop violence against children in schools, and Universal Birth Registration (UBR), the campaign to ensure every newborn is registered at birth. Each is underpinned by program work and policy positions to give authority and credibility to our messages and we use research to make sure we are also advocating best practice at global, regional, national and local levels.

We also publish what we aim to achieve, so that we can be held accountable. Our bespoke monitoring and evaluation exercise for LWF each year measures how far we have progressed against what we (publically) promised to deliver – see LWF launch report 2008 for the call to action, setting out our asks, but also our promises and responsibilities to our constituents at <http://plan-international.org/learnwithoutfear/resources/publications/campaign-report>

Plan's practice to date is to be relatively purist in order to create the best advocacy campaigns, which are a concerted effort to make positive changes for children. Child rights violations are raised from grassroots level via a very wide consultative process and distilling of issues that involve all stakeholders including children, parents, community leaders and local authorities as appropriate. We then also add program experience in order to derive a draft position and consult widely on this draft, to garner a range of opinions and include a variety of expertise. Policies and positions are then sent to a Leadership Team composed of senior Directors and the Deputy CEO who consider the content, risk and quality before approving or

suggesting amendments. This is then communicated Plan-wide through internal communications systems to ensure consistency of approach and messaging.

In terms of the public awareness aspect, each national office has a devolved but similar system of consultation with all stakeholders in order to run public awareness campaigns enabling the empowerment and participation of children and the communities we work in, in order to address their issues. We have a focal point in each country for each campaign, so that the view of each country is reflected in our decisions, vision and goals at global level. We use a variety of research methods in order to substantiate our messages, or for accuracy or to ensure we are operating at a good level of best practice. These include global work e.g. commissions by the Overseas Development Institute, opinion polling at national level and questionnaires with individual children to give them a voice.

Our processes of Plan-wide consultation will lead to a strategy at global level, but with each regional office making a regional plan that contributes to the global strategy and each country office making a national plan.

If reactive opportunities arise, these are assessed according to criteria e.g. is there the opportunity to push forward the campaign agenda, make a positive policy change, according to capacity and resources. But also, for corrective measures, if new evidence arises, we will correct our policies/positions, and we do benchmark against others, e.g. using the Keeping Children Safe coalition work in mind when we work on child protection issues.

Short policy papers are also written collectively, capturing Plan's program level experience and practice, according to priority need, so that we advocate with credibility.

This means that program colleagues, who work on a daily basis with children and communities, are reflecting situations, needs and rights abuses when they are consulted about campaign issues and plans, parents, teachers, CBOs, CSO and a whole host of stakeholders can also be included in this way.

We also have an independent risk register for campaign work, so policies stemming from campaigns will have an additional check /control system in place.

The design of the above global campaigns allow for a great degree of adjustment as we have seen many gains through our advocacy work, and parameters within policy are adjusted accordingly. For example, as part of the universal birth registration campaign, Plan was advocating for legislation to enable children to be registered as freely and as easily as possible. When legislative changes were achieved, we adjusted policy in the countries where this was appropriate, for example, shifting our asks to calling for the end to gender discrimination in many countries where women are not permitted to register children without the 'father'. This is one area of policy work that is in development now.

Most shorter positions are for internal use, for example to guide program, advocacy and communications work. A few are published on line. For Learn Without Fear,

however, we have had sufficient budget to publish and distribute substantial reports on violence against children in schools. Our groundbreaking piece of work – Prevention Pays – showed that it was cheaper economically and socially to prevent violence in schools than to pay for the consequences.

As Plan is relatively new at campaigning, we have not yet finalised this process. However, it will have the principles of sustaining the work through programs where it is still needed and does not put children in jeopardy when we withdraw. There will be responsible timelines and good planning with advance notice to partners. This is likely to commence next year.

In addition, once a position or campaign is arrived at, each country program team takes responsibility to communicate according to their contexts, cultures and needs.

Plan's global campaigns complement other decentralised advocacy efforts addressing further areas that also respond to local situations analysed in the Country Strategic Planning process (see NGO1 above). This includes working with national alliances, civil society organisations, media agencies, community-based organisations and communities and children in changing the political agendas and public policies in favour of children's rights. Plan also works in partnership at the regional level. For example, during FY2010 Plan held the regional secretariat for the Latin American and Caribbean Chapter of the Global Movement for Children which promoted policy changes and lobbied for the implementation of the recommendations of the UN Study on Violence against Children.

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

The development of a Country Strategic Plan (a key step in the PALS cycle) is key to Plan's work in each of its 48 program countries. The PALS guidelines explain 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).

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

**Interventions**

- Where are the key gaps in the work being done to realise child rights?
- How are relevant organisations (government, civil society) working towards the realisation of child rights?
- How does Plan fit into this picture? Who are Plan's key partners (government,

international and local NGOs, community based organisations) at different levels and how effective are these relationships? What are Plan's strengths/weaknesses?

- Which groups of children are Plan currently working with and why?

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

- Number of disaster risk management initiatives carried out with other organisations.
- Extent of involvement in relevant networks, cluster working groups and associations.
- Number of countries in which Plan is involved in national disaster coordination groups.

During the reporting period, examples in the area of disaster risk management following the earthquake in Haiti include:

- Plan engaged with in-country coordination mechanisms initiated by the government and cluster systems initiated by UN.
- Plan considers information sharing as one of the key building blocks of cooperation and coordination. We provided updates and inputs to the International Council of Voluntary Agencies, an umbrella body of NGOs. ICVA put concerted efforts to improve coordination and cooperation in Haiti.
- The Post Disaster Needs Assessment initiative was conducted jointly done by Plan, Save the Children and UNICEF. The spirit of this process was cooperation and the guiding force was to amplify children's voices and opinions in recovery efforts.
- Plan also participated in the Inter Agency Standing Committee reference Group on mental health and psychosocial support in emergencies. Plan attended all conference calls and meetings of this reference group. This Reference Group produced Haiti earthquake / context specific guidelines on psychosocial issues (based on IASC TASK FORCE guidelines). This informed the guidelines that the government of Haiti passed later on. Plan's contribution has been acknowledged formally in the guidelines.

**Indicator 7; [NGO7: Resource Allocation]:**

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. FY2009 figures are presented for comparison.

Resource allocation by Program Area						
	National Organisations	Field	International Headquarters	Intra-group & exchange	Total 2010	Restated Total 2009
	€'000	€'000	€'000	€'000	€'000	€'000
Healthy start in life	1,793	58,098	2,064	(363)	<b>61,592</b>	53,654
Sexual and reproductive health	1,068	13,118	315	(69)	<b>14,432</b>	11,762
Education	2,484	62,508	2,233	(22)	<b>67,203</b>	67,521
Water and Sanitation	916	35,566	1,157	(12)	<b>37,627</b>	39,575
Economic security	1,183	30,816	959	(11)	<b>32,947</b>	31,871
Protection	1,741	11,649	428	(4)	<b>13,814</b>	14,089
Participate as citizens	10,336	35,131	1,085	(15)	<b>46,537</b>	44,218
Disaster risk management	1,584	42,046	1,147	(14)	<b>44,763</b>	33,568
Sponsorship communications	15,819	30,753	2,637	(1,324)	<b>47,885</b>	51,166
<b>Programme expenditure</b>	<b>36,924</b>	<b>319,685</b>	<b>12,025</b>	<b>(1,834)</b>	<b>366,800</b>	347,424
<b>Fundraising costs</b>	<b>59,643</b>	<b>1,272</b>	<b>2,308</b>	<b>(1,436)</b>	<b>61,787</b>	52,011
<b>Other operating costs</b>	<b>36,208</b>	-	<b>10,314</b>	<b>(3,420)</b>	<b>43,102</b>	41,584
	<b>132,775</b>	<b>320,957</b>	<b>24,647</b>	<b>(6,690)</b>	<b>471,689</b>	441,019
Trading expenditure	3,071	-	-	-	3,071	4,249
Net gains on foreign exchange	-	-	-	(19,209)	(19,209)	7,041
<b>Total expenditure</b>	<b>135,846</b>	<b>320,957</b>	<b>24,647</b>	<b>(25,899)</b>	<b>455,551</b>	452,309

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

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

<b>Sources of Funding by Category</b>					
<b>Year to 30 June 2010</b>					
				2010	2009
				€'000	€'000
<b>Child sponsorship income</b>			<b>345,854</b>	328,366	
<b>Grants</b>			<b>119,812</b>	85,671	
<b>Contributions in kind</b>			<b>22,614</b>	19,030	
Bequests			1,722	1,540	
Project sponsorship and appeals			39,059	27,133	
<b>Other contributions</b>			<b>40,781</b>	28,673	
Interest and dividend income			1,494	3,240	
Gain/(loss) on sale of investments			566	(1,080)	
<b>Investment income</b>			<b>2,060</b>	2,160	
<b>Trading income</b>			<b>3,597</b>	4,508	
<b>Total income</b>			<b>534,718</b>	468,408	
<b>5 largest donors</b>					
<b>Year to 30 June 2010</b>					
				<b>€'000</b>	
USAID			<b>14,974</b>		
EC including ECHO			<b>14,017</b>		
World Food Program			<b>9,503</b>		
Dutch Ministry of Foreign Affairs			<b>9,145</b>		
Finnish Ministry of Foreign Affairs			<b>5,060</b>		

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

Plan International hires staff on merit in accordance with any local legal requirements. Although it monitors the ethnicity of its International Board members and international staff (see further Indicator 15/LA13), it does not monitor the ethnicity of staff employed locally in country and regional offices (in part because this is not lawful in a number of the countries in which Plan operates).

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

During the reporting period, Plan did not measure direct or indirect greenhouse gas emissions.

[Note, in the year to 30 June 2011, Plan International, Inc.'s International Board approved a program of work to commence in the year to 30 June 2012, to analyse Plan's global environmental footprint and to put in place a sustainable mechanism for measurement and reporting].

**Indicator 11; [N18: Initiatives to reduce greenhouse gas emissions and reductions achieved. What are you doing to reduce and how much have you reduced?]:**

During the reporting period, Plan offices have recycled paper and office materials, exploiting locally available schemes. Further initiatives to reduce the environmental impact of Plan's operations may be implemented when measures of the environmental impact are available through the program of work described under Indicator 10/EN16 above.

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

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

The workforce are divided between the following regions:

Asia: 27%, East and Southern Africa: 21%, Americas: 23%, West Africa: 16%, Other (Europe, Australasia): 13%

<b>Total workforce</b>		
Average number of employees during the year ended 30 June		
	<b>2010</b>	2009
	<b>Number</b>	Number
Field	<b>7,093</b>	7,245
National Organisations	<b>907</b>	823
International headquarters	<b>131</b>	144
	<b>8,131</b>	8,212
Of which:		
Internationals (mainly field staff)	<b>138</b>	144
Local staff	<b>7,993</b>	8,068

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

The total number of training days for all Plan International staff during the reporting period was 3,883 (29,122 hours). This equated to approximately 4 hours per staff member on average.

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

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

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



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

- 62% of Country Management Team staff were male, 38% female. Of the female staff, 85% were from developing countries.
- The International Senior Management Team comprised 6 male and 8 female members, of whom 3 were from developing countries.
- The International Board comprised 8 male and 3 female members, of whom 2 were from developing countries.

Other diversity criteria were not systematically collected during the period.

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

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

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

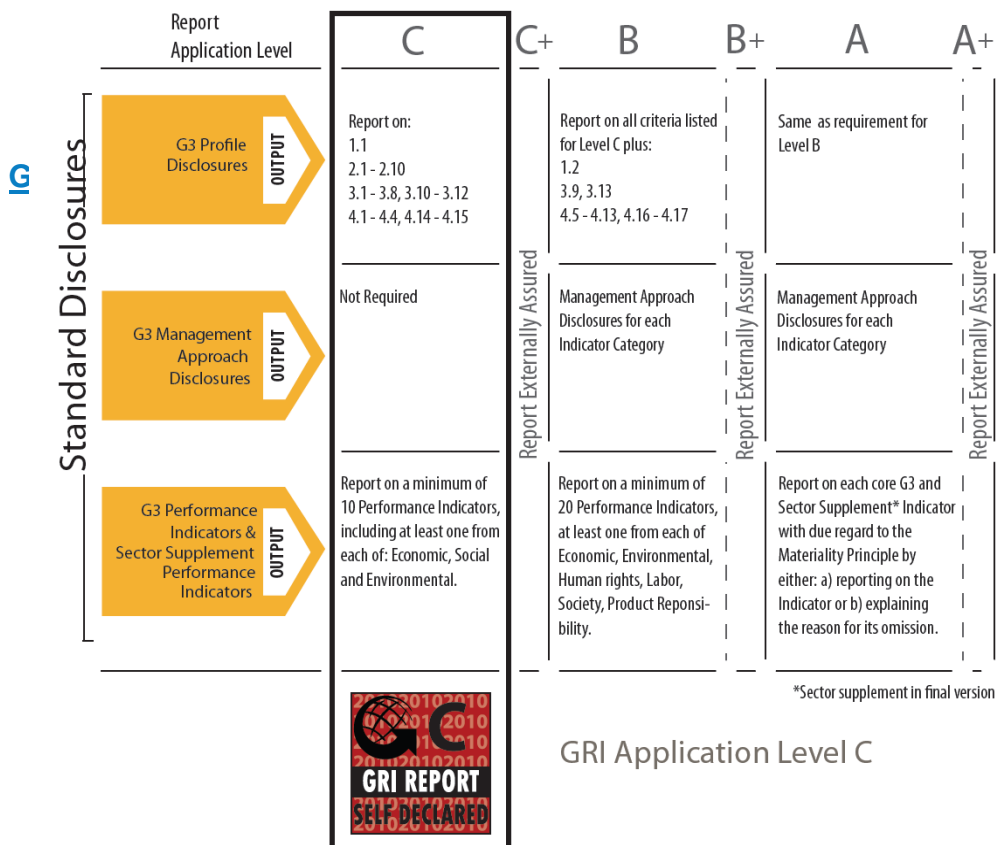
Plan has an anti fraud and anti corruption policy, which applies to all staff and volunteers in Plan worldwide. Fraud risk is actively managed through an integrated risk system which is in accordance with ISO 31000. During the reporting period rollout of an accredited risk management training course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

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

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

Examples of global policies include:

- Corporate Partnership Guidelines - a global policy and guidelines apply to the assessment of the ethical suitability of corporate partnerships, it being recognized that many corporations operate internationally, and that a partnership with Plan in one country can have implications for Plan's reputation in other countries.
- Grant Acquisition Policy and Procedures – a policy and guidelines have been developed governing the process and terms for seeking and accepting large grants from national government, multilateral institutions and corporations.
- Child Protection Policy – a global child protection policy is in place, applicable to Plan worldwide in relation to all its interactions with children and young people. This includes measures to safeguard children, which apply to Plan's fundraising and marketing activities.



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: Tara Camm**

**Position: General Counsel and Company Secretary**

**Date: 16 September 2011**

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