

Plan International

INGO Accountability Charter Report

Reporting period: 1 July 2013 – 30 June 2014 (Financial Year '14)

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1 Strategic Commitment to Accountability

1.1 Statement from the most senior decision-maker

In 2014, Plan worked with 165 million people, including over 81 million children in over 90,000 communities.

I am pleased to report that funding has been increasing for a number of years, driven by extra support from institutional funders and the private sector which together have grown by 26% since the previous report. Whilst diversification of funding is good for innovation it also brings opportunities and challenges for external accountability.

One of our significant achievements during the reporting period has been to further embed accountability across our organisation through our work on federation-wide **Mutual Accountability**. Simply put, Mutual Accountability - a workstream of our **One Plan Change Journey** - refers to a more consistent and results-driven way of making decisions internally, which enhances our external credibility. The workstream develops and implements mechanisms to support accountability amongst Plan entities; defining the roles, responsibilities, rights of decision making and enforcement mechanisms governing key activities. In the context of increasing competition and scrutiny which all INGOs face, we have to meet our external accountabilities to children, donors and our stakeholders by working together as effectively as we can. By working more efficiently across Plan, we are maximising resources to deliver our goals for children.



Towards the end of the reporting period, the Members' Assembly - Plan's highest governing body - agreed that all entities within the Plan federation will sign the **Principles of Alignment**, enabling all to work more consistently and closely together to achieve **One Plan One Goal**. Management also approved the formation of a **Secretariat**, which functions as a central co-ordinating team for both governing bodies and management teams to ensure alignment across the federation.

With regards to the Independent Review Panel's feedback from the previous report, every effort has been taken to incorporate the recommended changes into this year's report. Amongst other improvements, it is hoped that the panel will welcome the succinctness and accessibility of this report. Efforts have been taken to reduce abbreviations, acronyms and repetition of information within the report, conscious of the potential audience. Further, it is of great pride that we have managed to reduce the level of greenhouse emissions created by organisational travel and activities by 3% since the previous reporting period. This is a trend we hope to continue.

Finally, we would like to thank the Independent Review Panel for its comments on our previous submission and we continue to value our membership of the INGO Accountability Charter as a mechanism for reviewing and evaluating our work and increasing our transparency and accountability.

Nigel Chapman

Nigel Chapman
Chief Executive Officer

2 Organisational Profile

2.1 Name of organization

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

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 duty bearers, discrimination and exclusion by society, or catastrophic events such as conflict or disasters.

Plan aims 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 in specific countries 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. More recently, Plan has been increasingly engaging in institutional fundraising from governmental agencies (such as USAID) and global multilateral institutions (such as the Global Fund and World Food Programme).

Plan's strategy to 2015, **One Plan, One Goal: Rights and Opportunities for Every Child**, sets the organisation's 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 the organisation's influence through advocacy and communications.

The strategy addresses challenges arising from increasing urbanisation, greater inequalities within populations, an increasing number of disasters, climate change and fast-growing youth populations. 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.

2.3 Operational structure of the organisation, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures.

Plan International fundraises in 21 countries, through 18 National Organisations, two Field Country National Organisations¹ (in India and Colombia), and through a Plan International, Inc. controlled entity (Plan Italia ONLUS) registered in Italy. Funds raised in these countries go towards delivering programmatic work in 50 countries in Africa, Asia and Latin America through Country Offices (primarily branch offices of Plan International, Inc.), coordinated via four regional offices (also branch offices). Within each Country Office, the organisation has a varying number of Programme Units² which work directly with children and communities. Plan also has four Advocacy Offices, one in each of New York, Brussels, Geneva and Addis Ababa. Plan's organisational structure is illustrated in the diagram overleaf.

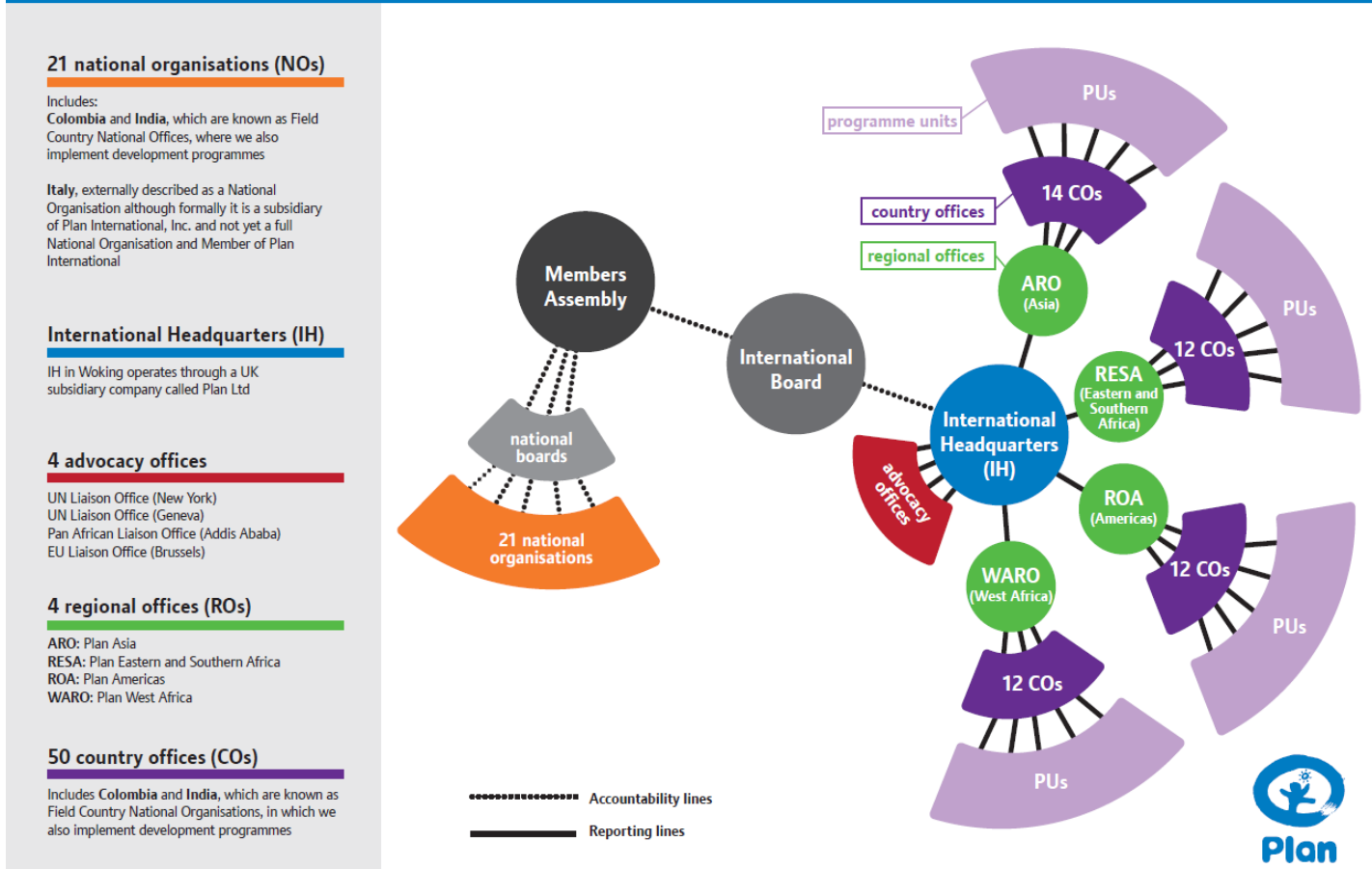
¹ Field Country National Offices are countries in which Plan both fundraises and delivers programmatic work, namely India and Columbia during the period covered by this report.

² Programme Units are Plan's smallest administrative unit equivalent to the district/municipality level.

Plan’s International Headquarters operates through Plan Limited (a wholly owned subsidiary of Plan International, Inc.) which coordinates the allocation, distribution and use of funds, delivers central services such as global IT, global systems, financial services, and oversees Regional and Country Offices.

Each Plan National Organisation is a separately constituted legal entity in its own country, with objectives, purposes and constitutions which are aligned to those of Plan International, Inc. The National Organisations are members of Plan International, Inc. and together they fully control it (through participation in the Members’ Assembly). Each National Organisation has agreed to comply with specific standards of operation under the Plan International, Inc. Members’ Agreement.

Plan International global organisational chart



Plan’s organisational structure

2.4 Location of organisation’s headquarters.

Plan International, Inc.’s principal office is in Warwick, Rhode Island, USA. Plan’s International Headquarters operates through Plan International, Inc.’s wholly owned subsidiary, Plan Limited, and is physically located in the United Kingdom.

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 70 countries globally (listed in the table overleaf), predominantly through National Organisations, Field Country National Organisations and branch offices of Plan International, Inc. in the form of Country Offices and Regional Offices. A Members’ License Agreement (between Plan International, Inc. and each National Organisation), details the terms upon which National Organisations are allowed to use the Plan name and logo, and trademarks.

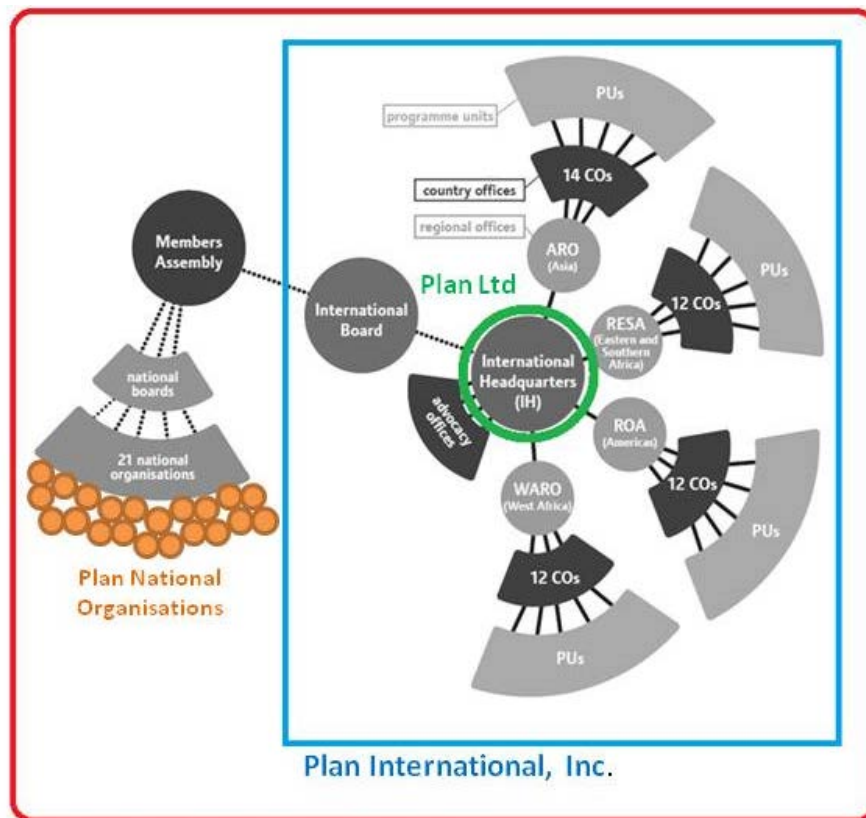
National Organisations are able to fundraise and deliver programmes in *Non-Plan Countries* on an exceptional basis. For example, during the reporting period, the United Kingdom National Organisation, supported efforts to alleviate the suffering of children and their families affected by the humanitarian crisis in Syria, as part of their membership of the British government's Disasters Emergency Committee. Similarly, the Canadian and Dutch National Organisations (Plan Canada and Plan Netherlands respectively) have been fundraising in the Middle East. Such instances, though relatively rare, require approval from the International Board.

Country Offices			
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)
Advocacy Offices			
Europe (Brussels)	United Nations (New York)	United Nations (Geneva)	African Union (Addis Ababa)
National Organisations			
Australia	Germany	Netherlands	
Belgium	Hong Kong	Norway	
Canada	India	Spain	
Colombia	Ireland	Sweden	
Denmark	Italy	Switzerland	
Finland	Japan	United Kingdom	
France	Korea	United States	

Plan's Global Operations

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 and Filed Country 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 housing Plan's International Headquarters located in Woking, UK. These separate legal entities are illustrated in the diagram below.



Plan federation / Plan Worldwide

Plan's Legal Entities

2.7 Target audience and affected stakeholders.

Plan delivers programmatic work in 50 countries across four 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. 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 organization

The below information is summarised data from Plan's Worldwide Annual Review which covers the reporting period (further information is available under NGO7). ▲ / ▼ Denotes increase / decrease since the FY13 report.

- ✓ Raised €722m (▲ 6.3% since the previous report). Including €354m (▼ 4%) raised through child sponsorship and €232m (▲ 26%) raised through grants.
- ✓ Spent €709m (▲ 0.7%) overall. Of this €536m (▼ 1.7%) was spent on programme work. A total of €468.3m was spent within Plan's four regions; Asia €108.4m (▲ 18.1%), East & Southern Africa €123.3m (▲ 6.4%), the Americas: €103.7m (▼ 7.6%), and West Africa: €129.6m (▼ 12.9%).

- ✓ Reached 164.9m people (% unchanged) including 81.5m children (▲ 4.4%) in 90,229 communities (% unchanged).
- ✓ Worked with 31,766 partners (▼ 56%); comprising 1,110 local or international NGOs (▼ 70%), 3,878 local and national governments (▼ 34.6%), and 27,777 local community based groups (▼ 58.4%).
- ✓ Employed an average of 10,092 staff (▲ 1.8%)
- ✓ Reported total assets of €367,530m (▲ 2%) and total liabilities of €77,975m (▼ 0.6%).

Plan benefits from the assistance provided by a large number of volunteers across the world; however accurate data is not available. Further, it is not practicable to quantify the benefit attributable to this work, which is therefore excluded from the combined income statement from the FY14 Annual Review.

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

Plan Worldwide achieved a 6% rise in global income and a 1% rise in global expenditure over the reporting period. Notably, grant funding increased from €184m to €232m (▲ 26%). Otherwise there were no significant changes regarding the size, structure or ownership of the organisation.

2.10 Awards received in the reporting period.

- ✓ Two of Plan's young campaigners from Bangladesh and Nepal Respectively received Youth Courage Awards for Education from the UN Special Envoy for Global Education, Gordon Brown.
- ✓ In Cambodia, the Ministry of Education awarded a gold medal to Plan for providing education services and facilities within the locality of Kampong Cham, the most populated province.
- ✓ Plan Guatemala was awarded the Ulrich Wickert Special Award for Children's Rights in recognition of the youth media project Radio Pocola which facilitated communication between indigenous communities.
- ✓ Plan Indonesia's community-led total sanitation projects won the Indonesian government's 2013 MDG Award.
- ✓ The Inquirer newspaper in Liberia named Plan as International NGO of the Year 2013.
- ✓ Mali's Minister of Promotion of Women, Children and Families presented an award to Plan Mali recognising its impact on reducing female genital mutilation.
- ✓ Plan Australia's 4CA child-centred climate change adaptation programme, implemented in six Pacific island countries, was one of three winners at the inaugural Pacific Innovation and Leadership Awards for Resilience.
- ✓ Plan Thailand's banking project won the Prudential Chairman's Challenge.
- ✓ Plan Uganda was named the best child development organisation in the country, with the President singling Plan out as a 'responsible partner.'

3 Report Parameters

3.1 Reporting period for information provided.

Financial Year 1 July 2013 to 30 June 2014 (referred to as FY14 within Plan).

3.2 Date of most recent previous report.

Report on year financial year 1 July 2012 to 30 June 2013 submitted in March 2014.

3.3 Reporting cycle.

Annual.

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

Chi Kavindele, Secretariat Officer, Plan International

Email: chi.kavindele@plan-international.org

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 2014 (available at <http://plan-international.org/about-plan/annual-review-2014>).

As in previous years, this report has been compiled by a broad, cross-functional working group at Plan International consisting of representatives of the following departments; Programme Effectiveness, Policy, Advocacy and Campaigns, Global Finance, Global Assurance (including the Counter Fraud Unit), Human Resources and Organisational Development and Legal and Governance.

Once the report has been finalised, it will be available on Plan's website and staff intranet site, PlaNet.

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 / Plan federation which includes National Organisations, which are all separate legal entities (as outlined under 2.3 and 2.6).

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.

As stated in 3.6 and 3.7, unless otherwise indicated, the activities of National Organisations are not systematically covered in this report. However, 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.

N/A

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

N/A

3.13 External assurance for the report

Financial information under 2.8, NGO7 and NGO8 has been audited by PwC as part of Plan's Worldwide Annual Review and Combined Financial Statements. Otherwise no external assurance of this report has been sought or provided.

4 Mission, Values, Governance, and Stakeholder Engagement

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 membership corporation incorporated 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 governing 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 Bylaws. 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.

The Members' Assembly is mutually accountable to the Plan federation as a whole as well as to the member National Organisations that each Member' Assembly delegate represents. During the reporting period the Members' Assembly approved the **Principles of Alignment**, which affirmed the importance of the shared vision, mission and identity which binds the Plan federation together. The Principles of Alignment arose from a perceived need for a statement to acknowledge and confirm the mutual expectations, obligations, commitments and accountabilities across the federation.

There are two formal Members' Assembly Committees, the Audit and Compliance Committee (responsible for monitoring the performance of the Board) and the Nominating and Governance Committee (responsible 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 for reviewing the integrity of financial information, financial controls and risk management, and overseeing the external audit process), and the Programme Committee (responsible amongst other things for overseeing the management and effectiveness of Plan's programmes).

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 amongst 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 dependent on their specific knowledge and expertise.

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 its Bylaws and strategy. The International Board delegates day-to-day management responsibility of Plan International to the Chief Executive Officer who is supported by his or her Executive Team.

The Executive Team is the senior management team within Plan International and is accountable to the Chief Executive Officer to ensure that the organisation's operations are appropriately planned, resourced and managed. The Executive Team consists of the following; Director of International Programmes; Chief Finance Officer; Director of Human Resources and Organisational Development; Chief Information Officer and Director of Shared Services; Director of Global Communications and the General Counsel and Director of Legal & Governance. Additionally, the Director of Global

Assurance and Director of Global Strategy attend Executive Team Meetings in an advisory capacity.

Members of the Executive Team attend Members' Assembly and International Board meetings. However they do not vote, thus ensuring the separation of powers.

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 (seven) or from outside of Plan (four). 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 governing body within Plan, as set out under point 4.1. Accordingly National Organisations have a direct influence over strategy and setting the budget. 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.

Decision items typically pass through a number of management and governing bodies depending on the scope and impact of the proposed decision ensuring a number of opportunities for engagement with staff at different levels. For instance, an updated or new global standard which affects and binds the entire federation such as the *Corporate Partnerships Ethical Engagement Policy* is developed at International Headquarters → *endorsed* by the Plan International, Inc. Executive Team → *endorsed* by the Global Management Committee (an advisory body to the Chief Executive Officer comprising of National Organisation Directors, Regional Office Directors and some members of the Executive Team) → *endorsed* by the International Board → *approved* by the Members' Assembly. Further, summarised minutes from the International Board and Members' Assembly are available to staff after meetings.

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 personal performance, market surveys, sector norms for staff based outside of their home countries (where relevant) and of course, budget availability.

Commencing with the reporting period, Plan took the decision to publicise remuneration of individuals holding key international management positions during the year to 30 June 2014 within the Plan Worldwide Annual Review. This data is set out in the table overleaf.

	2014		
	Salaries	Other Short term employee benefits	Total salaries and short term employee benefits
	€'000	€'000	€'000
Nigel Chapman (CEO)	236	23	259
Tjipke Bergsma (Deputy CEO)	179	10	189
Ann Firth (CFO)	120	15	135
Tara Camm (General Counsel, Director of Legal & Gov)	121	15	136
Gary Mitchell (Director of Global Assurance)	97	12	109
Mark Banbury (CIO)	160	21	181
Pamela Innes (Director of HR&OD) (Oct 2013 - Jun 2014)	84	11	95
Harriet Dodd (Director of HR) (Jul - Dec 2012)	-	-	-
Jorn Johansen (Director of Global Comms) (Jan - Jun 2014)	54	7	61
Patty O'Hayer (Director of Global Comms) (Jan - Oct 2013)	37	5	42
Adama Coulibaly (Regional Director)	102	64	166
Mark Pierce (Regional Director)	94	79	173
Roland Angerer (Regional Director)	96	80	176
Matthew Carlson (Regional Director) (Jan - Jun 2014)	39	39	78
Gezahegn Kebede (Regional Director) (Jul 2012 - Oct 2013)	31	24	55
	1,450	405	1,855
Post-employment benefits			171
Termination benefits			-
			2,026

Remuneration of individuals holding key international management positions

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

During the reporting period, the Plan International, Inc. Conflicts of Interest Policy which previously applied to the International Board and Senior Management was extended to include the Members' Assembly, the highest governing body. The policy precludes International Board and Members' Assembly 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.

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:

Plan's **vision** is of a world in which all children realise their full potential in societies that respect people's rights and dignity. Plan's **mission** is to achieve lasting improvements in the quality of life of deprived children in developing countries, through a process that unites people across cultures and adds meaning and value to their lives, by:

- ✓ enabling deprived children, their families and their communities to meet their basic needs and to increase their ability to participate in and benefit from their societies
- ✓ building relationships to increase understanding and unity amongst peoples of different cultures and countries
- ✓ promoting the rights and interests of the world's children.

As stated in previous reports, Plan's **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. Plan's Chief Executive Officer is responsible for ensuring the implementation and monitoring of this.

Plan's distinctive approach to working with communities, **Child Centred Community Development**, was updated during the reporting period. This approach is enshrined in a set of standards which set out how Plan works to enable more children to realise more of their rights as set out in the UN Convention of the Rights of the Child (more information is available under NGO1).

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 an effectiveness review of the Members' Assembly, **NGC+**, looking at representation and effective decision making. Additionally, Members' Assembly Delegates were invited to complete an effectiveness feedback survey after every meeting, the findings of which are reviewed by Chair of the Members' Assembly.

There was an **International Board Retreat**, facilitated by an external facilitator, during the reporting period in which the International Board focussed on reviewing its own performance and improving effective decision making. The International Board has also continued the practice of appointing a '**critical observer**' and presenting 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

Responsibility for compliance with the membership requirements of external charters and initiatives is allocated across relevant departments with responsibility for the respective thematic areas. For instance, for Keeping Children Safe Coalition reporting, the Head of Child Protection at International Headquarters would liaise directly with National Organisations and Country Offices who submit a self-assessment of their compliance with Plan's Child Protection Policy based upon specific

criteria. The National Organisation self-assessments are audited for accuracy by the Head of Child Protection and Global Assurance Department.

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 Programme 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 and participation is one of the key standards of the Child Centred Community Development approach. At a global level, in delivering the organisation's 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 as non-voting participatory observers. Plan offices are also encouraged to establish Youth Advisory Panels.

Local Partners: Plan engages with its local partners on an ongoing basis through the life of partnerships in accordance with the organisation's **Partnership Standards**, which are founded upon mutual respect and open dialogue. Plan also engages in rigorous due diligence to ensure that partners are appropriate, as defined in the organisation's financial procedures and Partnership Standards and audited by the Global Assurance Department.

Peer organisations: Plan actively engages with 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 Plan received through its 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. The feedback reinforced the need to complete 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.

I Programme Effectiveness

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

a) Participation embedded in Plan's core programme approach

The definition of Plan's Programme Approach, Child Centred Community Development, has been updated during the reporting period to make it easier to understand, communicate and assess progress in implementing across countries. The Programme Approach describes "how Plan works with others to enable more children to achieve more of their rights". The Standards are:

- ✓ Working with Children & Communities
- ✓ Tackling Exclusion & Gender Inequality
- ✓ Engaging with Civil Society
- ✓ Influencing Government
- ✓ Strengthening Plan's Accountability

These standards emphasise the role of affected stakeholder groups in the organisation's programming. The standards describe four levels for each of the five standards. The four levels are cumulative (each level builds on the level that goes before it):

- ✓ Level 1 involves Plan discussing programme work with other stakeholders.
- ✓ Level 2 involves Plan carrying out specific activities in collaboration with other stakeholders.
- ✓ Level 3 involves Plan supporting other stakeholders to undertake their own activities.
- ✓ Level 4 involves Plan contributing to long term social changes.

b) Participation through Plan's Performance Agenda

During the reporting period work continued on the organisation's Performance Agenda (see <http://plan-international.org/about-plan/how-we-work/effectiveness/approach-programming-effectiveness/performance-agenda>), aimed at simplifying management systems to make managers' jobs at the Country Office and Programme Unit level clearer and more manageable, based on the principle that Plan helps people to help themselves. A core element of this approach is about consistently listening and responding to children and adults to inform the organisation's programmes and help build up skills and confidence. Some initiatives under the Performance Agenda;

✓ Programme Quality Framework

During the reporting period Plan developed a new Programme Quality Framework, a new approach to managing programme quality across all of Plan's work, irrespective of funding source, that will help to strengthen the organisation's accountability to all stakeholders: internally to management and externally to communities, host country governments and donors. A policy will be developed in the next reporting period, followed by the piloting of procedures to implement the policy, then global roll-out, in subsequent years.

✓ 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 the organisation works with to inform management decision-making. There remains a strong commitment at the organisational level to develop feedback systems as a core process within Child Centred Community Development Standard 5 - strengthening Plan's accountability - and a new Accountability and Feedback specialist is now taking this work forward (from August 2014), building on the initial internal and external research. At the same time, there were a number of country-level initiatives to develop more systematic approaches to involve affected stakeholder groups. Work began during the reporting period on the 'Pamati Kita' (Let's Listen Together) project in the Philippines, as part of the Typhoon Haiyan response. This joint initiative between Plan, World

Vision and the International Organisation for Migration is trying to move beyond individual agencies strengthening their accountability through developing their own complaints and feedback processes, to encouraging agencies to use contextually appropriate common tools and services to enhance accountability.

✓ **Evaluation Standards**

Evaluation Standards were developed to strengthen the quality and use of programme evaluations in Plan. These standards were approved by Plan's International Board in June 2013. References to stakeholder involvement in the evaluation standards include both:

- the requirement to produce an implementation plan describing *“the key internal and external stakeholders to be involved at different stages of the evaluation. This should include process of child and community participation³; and opportunities to discuss and respond to emerging findings, as relevant”*; and
- 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 started during the reporting period. The implementation approach is phased and started with countries applying the standards to a limited number of evaluations in FY14 which will progress to all evaluations across all countries from FY17.

c) Participation throughout the Programme Accountability and Learning System

The development of the Programme Quality Framework (see above) will ultimately result in a revision to Plan's Programme Accountability and Learning System. These changes (which will strengthen Plan's accountability through emphasising Plan's approach, Child Centred Community Development, as a key component of programme quality) will be piloted in FY16 and introduced across the organisation from FY17.

For the reporting period, Plan's Programme Accountability and Learning System remains the system designed to guide Plan staff in each of Plan's 50 programme countries in their planning, monitoring and evaluation of programmes. It describes the minimum requirements for each stage of the programme cycle. The system was introduced from FY09 and identified one of the key changes as being: *“An increased focus on monitoring and evaluation throughout the programme cycle, with greater engagement of children, communities and partners as an intrinsic part of these processes.”* At different stages of the 5 year Programme Accountability and Learning System cycle, the core guidelines specifically refer to the involvement of stakeholder groups. Evidence of this at the different programme stages includes:

✓ **Situation analysis**

The process of developing a situation analysis includes a stage to *“synthesise information into a coherent presentation and, together with external resource people, present it in workshops / meetings involving key stakeholders first at 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.”*

✓ **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 Programme Unit Long-Term Planning to strengthen ownership and coordination with local stakeholders at this level (i.e. one or more districts/municipalities).

³ See further guidance on participation in [PALS core document and “How To” guides](#).

✓ **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.

✓ **Programme Monitoring, Evaluation and Research**

Progress of the country strategy is assessed through a mix of Monitoring, Evaluation and Research activities. An initiative introduced in the Programme Accountability and Learning System (from FY09) is the ‘Annual Participatory Programme 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 in the participatory review, including representatives of children, community, partner and peer organisations. Particular emphasis needs to be placed on including members of poor or excluded groups;”*.

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.”*

d) 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 one of the **Country Strategic Plans** developed (only a small number were developed during the reporting period) and **Annual Participatory Programme Reviews** carried out during the period which refer to stakeholder involvement.

The first excerpt was taken from the Country Strategic Plan of Plan Honduras – FY15-FY19 developed during the period:

The following activities/processes were carried out during Phase 1 (the consultation phase) of the Country Strategic Plan process:

- ✓ *Development of The First National Dialogue with key Civil Society actors in sectors involving children, gender, disabilities, indigenous peoples, Afro-descendent populations and organized expressions of children and youths (COIPRODEN network).*
- ✓ *Dialogue and consultation with technical representatives from the Social and Economic Government Cabinet.*
- ✓ *Talks with international partners on their country priorities and perspectives in the coming years.*
- ✓ *Local consultation process in Programme Units with 1,000 people, including children, youths, adults, and municipal authorities.*

The second excerpts are taken from Annual Participatory Programme Reviews conducted during the reporting period:

Haiti: *These community consultations have also provided the opportunity to apply the approach favoured in Plan’s Evaluation Standards. Indeed, they allowed the representatives of affected communities (including children and youth) to give their views on Plan’s work and express their ideas about social issues relevant to Plan in order to enhance its work. On the other hand, members of the Youth Advisory Councils that arose from the communities were involved with Plan staff as co-evaluators and facilitators of focus group discussions, offering them the opportunity to gain the necessary confidence to question the programmes, reflect, discuss and then act.*

Rwanda: *The methodology used both quantitative and qualitative techniques from different categories of respondents. Focus group discussions were largely used, structured questionnaires and workshop meetings. Interviews with selected*

community members, youth, children, other stakeholders and government representatives were conducted. Data and information from case studies and success stories were collected and reported as Most Significant Change....A total of 523 people (97 girls and 96 Boys; 170 men and 160 women) was selected from different categories of respondents: children in and out of school, male and female youth cooperatives, VSLA representatives, parents, NGO partners, CSOs and CBOs, leaders, schools, vocational centres, health workers and Plan staff, to participate in the review.

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 programme work and strategies. This has been reinforced through the development of the **Performance Agenda**, in particular the initiative to develop and pilot feedback systems to identify how Plan can more systematically use feedback to inform management decision-making. The future development of the Programme Quality Framework (see NGO1 above) will ensure that these initiatives are systematically incorporated into Plan's programme management processes.

b) Annual Participatory Programme Reviews

The Annual Participatory Programme Reviews process is now firmly embedded across Plan Countries as a core process for getting feedback from stakeholders across the organisation's programme work 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. Going forward, these processes will be reviewed in the context of the development of the **Programme Quality Framework**. This will build on the existing strengths of the Annual Participatory Programme Reviews process.

c) Plan International Headquarters Feedback Survey

During the reporting period Plan's International Headquarters circulated a **Feedback Survey** to ask for feedback from across the organisation (Country Offices, Regional Offices and National Organisations) on the performance of the teams at International Headquarters (Plan looks forward to sharing the results in the next edition of the INGO Accountability Charter report). The Survey was part of Plan's International Headquarters' commitment to be more accountable across the organisation, and continually improve the services and support that International Headquarters provides. The Survey was the latest in a series of feedback surveys, after similar initiatives including:

- ✓ from Country Offices (Programme Countries) on National Organisations (Fundraising countries) on the support they provide.
- ✓ from Southern partner organisations on Country Offices on their experience of working with Plan.
(both of the above were reported in last year's report)
- ✓ from National Organisations on Country Offices they work with on their grant management and reporting.

d) General Complaints and Response Policy

A **General Complaints & Response Policy** is in place which sets out the minimum requirements for complaints policies and complaints handling across the Plan federation, including the National Organisations. This includes provision of an external feedback mechanism using the Plan website available at <http://plan-international.org/about-plan/contact-us>. As the mechanism is for collecting all types of feedback, the organisation does not keep a record of how many complaints specifically come through the 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 **Whistleblowing Policy**, an **Anti-Fraud & Anti-Corruption Policy** and a **Grievance Policy**.

Under Plan's General Complaints and Response Policy the organisation commits to dealing with all complaints/concerns raised promptly, and to treat them seriously and sensitively. Plan discusses concerns directly with the complainant in order to help determine the precise action to be taken. The organisation aims to achieve a resolution within 28 days of a concern being raised and commit to notifying the complainant of the outcome. Where management is not able to achieve this 28 day time-frame, the organisation seeks to inform the complainant and advise him/her of when it anticipates 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) Programme Accountability Learning System

The Programme Accountability Learning System (see also NGO1 c) above) is the key building block in terms of programme monitoring and evaluation. It is where each country defines its five year strategy, the programmes through which it will be implemented and the objectives it is trying to achieve.

The key monitoring, evaluation and research activities within the system are:

- ✓ the Annual Participatory Programme Review – an annual review of programme progress together with key stakeholders;
- ✓ a Country Strategy Evaluation – carried out in the final year of the five-year Country Strategy cycle; and
- ✓ 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) Programme Quality Framework

Work has begun on the development of the Programme Quality Framework, with the aim of achieving a consistently high level of programme quality across all of Plan's programmes, irrespective of funding source, and strengthening accountability. It will provide the basis for reviewing the Programme Accountability Learning System (see above). A global consultation (involving 985 staff) was conducted and has enabled the organisation to determine the global priorities for continuing to improve programme quality across Plan. By the end of the reporting period, the four components of Programme Quality for Plan had been defined. They are Child Centred Community Development, Outcomes, Value for Money and Continual Improvement. Updates will be provided on the development of a **Programme Quality Policy** and its implementation in subsequent reports.

c) Global Thematic Reviews

The initiatives currently in place to assess programme effectiveness are a mixture of initiatives which include the different Programme Accountability Learning System processes that take place at the Programme 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 (FY2013/14), Youth Employment (FY2014) - and a 3 yearly Global Programme 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 and 2010-2012. A lighter Country Programme Progress Synthesis Report (of country reports) is also produced annually, the latest one being for FY2014.

All Global Thematic Reviews are available on Plan's external website available at <http://plan-international.org/about-plan/how-we-work/effectiveness/global-reviews>.

d) Post-intervention Studies

These studies revisit communities around five years after Plan has exited to assess the sustainability of the organisation's work and its contribution to long-term changes. Plan did not carry out a Post-Intervention Study during the reporting period after carrying out the first two studies in Kenya (FY2012) and the Philippines (FY2013). During the reporting period resources were developed to support programme countries in carrying out their own Post-Intervention Studies including a "How to..." guide. For all studies relating to Global Thematic Reviews and Post-Intervention Studies a management response is developed describing Plan's responses to the findings and recommendations identified in the reports and posted to the external web site.

e) Strategy

As noted above, Plan's 2015 strategy, as approved in FY11, 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), covering areas such as gender and inclusion, scaling-up and evidence based practice.

f) Evaluation Standards

The Evaluation Standards have been designed to improve the quality of evaluations throughout the evaluation 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, which should include "*those directly involved in the programme which may include children, community members, implementing partners and Plan staff.*" (see also NGO1).

g) Child Centred Community Development

As noted above Child Centred Community Development continues to be at the core of Plan's programming, and its inclusion as one of the core elements of the new Programme Quality Framework will continue to reinforce this. The following initiatives are aimed at building capacity of staff in Pan's Child Centred Community Development approach.

Further guidance has been developed to support the Child Centred Community Development standards (see NGO1). This guidance has been designed to clearly communicate the standards and to assess performance against the different levels. 'Strengthening Plan's Accountability', as mentioned in NGO1, is one of the five standards, highlighting the importance Plan places on strengthening accountability to children, communities and partners. Countries have started to incorporate this into their **Annual Participatory Programme Review** processes, to reflect on 'Child Centred Community Development performance'. Going forward, assessment of Child Centred Community Development will be incorporated into the Programme Quality Framework, being one of the four elements of the Framework.

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

In the current reporting period, Plan continued to promote its bold agenda on gender equality, inclusion and diversity, built on the best available evidence, 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 and diversity. The following section outlines key achievements and trends during the reporting period;

a) Inclusion and diversity

Plan International has made ambitious commitments to the principle of inclusion, notably in its Child Centred Community Development approach and its One Plan One Goal global strategy. A global review of Plan's work on Inclusion was completed, identifying examples of good practice within the organisation and opportunities for improving the quality and breath of or work with excluded children.

Plan is committed to developing concrete connections between these two areas of work, and produced a concept note providing clarity on the next steps and a 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 FY2015. Plan's Child Centred

Community Development standards, which set out the core of the organisation's rights-based approach to development, were revised in during the reporting period and gender and inclusion are now a focused part of these standards. Tackling Exclusion and Gender Inequality are now one Standard, showing how working on these two areas enables Plan to address the most excluded girls and boys.

Plan has made concrete progress in a number of areas:

- ✓ Circulation of the **Inclusion Review** and management's response to it widely;
- ✓ Integration of 'Tackling Exclusion' into the Child-Centred Community Development Operational Standards;
- ✓ Development of specialist courses on **Tackling Exclusion and Gender Equality** within Plan Academy;
- ✓ Recruited a **global specialist** to work specifically on 'Tackling Exclusion'.
- ✓ Focused work has continued across Plan on specific aspects of 'Tackling Exclusion', such as the **Disability Inclusion Working Group**. During the reporting period, the connections between gender and inclusion have been strengthened.

During the reporting period, Plan conducted two large-scale research initiatives, that findings of which have allowed Plan - and other researchers and organisations - to improve responses to the needs of children with disabilities, particularly their health and education:

In December 2013, Plan published **Include Us!** – a report, produced in collaboration with London School of Hygiene & Tropical Medicine, which revealed that children with disabilities in developing countries are being held back from an education (available at <http://plan-international.org/files/global/publications/participation/full-disability-report-final.pdf>). Based upon Plan's dataset of 1.4 million sponsored children, the report compares sponsored children with a disability to those without, from 30 countries worldwide. Key findings included:

- ✓ that children with disabilities are 10 times more likely not to attend school
- ✓ when they do attend school, their level of schooling is below that of their peers
- ✓ children with disabilities are much more likely to have had a serious illness in the last 12 months, including malaria and malnutrition.

Plan's West Africa Regional Office produced **Outside the Circle**, a regional research report that provides in-depth information on the negative attitudes, discrimination and violence that children with disabilities face across West Africa (available at <http://plan-international.org/files/global/publications/education/outside-the-circle-english>). The report also analyses the different approaches that have been used to ensure that children with disabilities have the opportunity to access their right to education and protection. This research was formally launched in conjunction with the Global Partnership with Children with Disabilities at the UN High Level Meeting on Disability and Development in September 2013 and received global media attention. The research was complemented by a short video on disability rights called **Listen Up!** (available at <https://www.youtube.com/watch?v=FjhF-pdIJ8M>).

b) Plan's Commitment to Gender Equality

The **Policy on Gender Equality** establishes gender equality as a core objective of Plan's 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. *Plan's Strategy on Gender Equality: 2012-16* creates a framework for holding all Plan offices and staff accountable to the commitments made in the Policy. It provides technical guidance, operational standards, outcomes and indicators to measure the organisation's progress in five areas; Offices and Staff; Programmes; Partnerships; Advocacy and Campaigns; and, Communications and Marketing. Policy and Strategy continued to be the foundation for Plan's work on gender equality and reinforced Plan's platform for the *Because I am a Girl* campaign.

During the reporting period, Plan held an annual global review process on the **Gender Strategy**. This participatory stock-taking exercise assessed progress towards the implementation of the Strategy. Nearly all offices across the Plan federation participated in this review, the findings of which were analysed and will be shared in comprehensive regional reports as well as a global report. This review process demonstrates Plan's commitment to gender equality, and ensuring that gender is fully integrated into programmes, as well as across Plan's offices and staff. The findings from the review indicate that significant progress has been made over the last year; this has included an increase in initiatives to promote gender equality

in the workplace (including family-friendly policies and procedures), a strong base of gender-aware and gender-transformative programmes and increased advocacy initiatives which apply a gender lens. Highlights from 2014 include:

- ✓ Over half of Plan offices have conducted a **Gender Equality Self-Assessment**, a participatory stock-taking exercise to assess the extent to which an office promotes gender equality in its work. Half of offices have a gender equality action plan in place.
- ✓ 70% of offices have a full-time, dedicated Gender Advisor.
- ✓ Half of offices have maternity policies that go beyond the national legislation for maternity leave and 83% of offices have paternity policies.
- ✓ Offices are increasingly using Plan's gender equality programme tools, including Plan's Gender Equality Programme Criteria and the Gender and Child Rights Analysis Tool
- ✓ All offices have at least one formal partnership with an organisation dedicated to the promotion of gender equality.

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

Planting Equality is Plan's Gender Equality and Child Rights Capacity Building Programme that was developed during FY12. During the reporting period, over 4000 Plan staff have participated in this innovative capacity building programme, which includes twelve specialized learning components, ranging from topics such as gender and child rights analysis to engaging men and boys in gender equality.

The Gender Strategy Global Review Process for FY2014 monitored and evaluated this training programme, and findings were captured in the global report. Key highlights include:

- ✓ All Country, Regional, and most National Organisations have trained facilitators on Planting Equality.
- ✓ 65% of Plan senior managers have undergone gender training through Planting Equality.
- ✓ Over 80% of offices have suggested that after Planting Equality training, staff can now explain the links between gender equality and child rights and what this means for their work at Plan
- ✓ 90% of offices suggested that staff demonstrate positive attitudes towards gender equality and girls' empowerment as a result of the programme.

d) Because I am a Girl Campaign

The second year of Plan's **Because I am a Girl Campaign** was a year of growth, progress and achievement. Plan has put in place a robust monitoring and evaluation process to capture the breadth and depth of the Campaign, tracking progress towards the goals and targets of the campaign across the three campaign pillars: programmes, advocacy, and communications. Nearly all of the Plan federation participated in this process.

Key highlights from FY2014 include:

- ✓ The Because I am a Girl programmes directly reached more than 1 million girls and indirectly reached 8.6 million girls and boys.
- ✓ Plan had nearly 400 Because I am a Girl projects and programmes operating across the world. While Education remains the primary focus of Because I am a Girl programmes, Plan is growing its portfolio on programming related to other barriers to the rights of girls. This includes 56 projects on girls' economic empowerment and more than 30 projects on child marriage and other harmful practices.
- ✓ During the current reporting period, Plan launched the **Because I am a Girl Programme Source**, an interactive online database capturing current and past Campaign projects and programmes available to all Plan staff to drive internal learning. The Programme Source currently houses information on over 400 projects.
- ✓ Plan indirectly reached over 150 million children through advocacy work. Plan has worked to influence, together with others, the integration of girls' rights into government agendas in 41 countries.
- ✓ Plan conducted 104 research initiatives related to girls. The Because I am a Girl annual report on the **State of the World's Girls**, focusing on Adolescent Girls and Disasters was launched in October 2013.
- ✓ Nearly 75% of Plan offices worked directly with government ministers to support the BIAAG campaign

- ✓ Plan's **Youth Advocacy Toolkit** was launched in partnership with a World at School and the Global Education First Initiative. This toolkit is packed full of ideas, inspiration and skills to enable youth to put pressure on governments to invest more in education, particularly girls' education.
- ✓ 75% of Plan offices engaged with the media at some point in FY2014 for the BIAAG campaigns.

During the reporting period, Plan launched the **Global Girls Innovation Programme** as part of the Because I am a Girl campaign. The programme is in response to a distinct opportunity to leverage the organisations expertise on gender equality and influence key stakeholders. The programme covers the following thematic areas:

- ✓ **Ending Child Marriage.** Under the umbrella of the Global Girls Innovation Programme, Plan is becoming a thought leader on child marriage programming. Focusing efforts on the regions with the highest rates of child marriage (West Africa, Southern Africa and Asia), Plan is challenging the drivers of child, early and forced marriage at the individual, community and societal/systems levels. In fact, In Bangladesh, Plan has been leading national child marriage dialogues, culminating in the organisation of a national-level consultation workshop and the development of a theory of change and comprehensive national framework to end child marriage in Bangladesh.
- ✓ **Champions of Change.** This programme is working in five countries to build the capacity of male youth as peer educators for gender equality and girls' rights. Through a journey of self-reflection and personal transformation, these boys are engaging with other boys and girls in their schools and communities to challenge harmful gender norms. An external evaluation of the two year pilot was conducted during the reporting period, indicating that young men are exhibiting more positive attitudes towards conflict resolution and division of labour. 89% of project participants indicated that they would like to continue the work, even after the project has ended.
- ✓ **Creating Safe and Inclusive Cities for Adolescent Girls.** This initiative aims to increase safe mobility and interaction in urban environments by working with girls, transportation authorities and urban planning policy-makers.
- ✓ **Promoting Equality and Safety in Schools in Asia.** This initiative aims to combat gender-based violence (GBV) in and outside the school via capacity-building on individual, communal and institutional levels, grounded in a solid evidence base.

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

Public policy positions and briefings are developed to support the strategic advocacy priorities of the organisation, whether in relation to issues or processes. The International Headquarters policy team, led by the Head of Policy, is responsible for the development of public policy positions, briefing papers, reports and submissions. Its role is to undertake policy analysis and to support advocacy colleagues in the external positioning of the organisation on key issues that are a priority for external engagement. This includes working jointly with other organisations around joint priorities. In the reporting period, for example, policy briefing papers have been produced on financing the right to education, young people's engagement in strengthening accountability for the post-2015 agenda, participatory monitoring, and the Ebola outbreak.⁴

Typically, public policy positions, briefing papers and reports are developed collaboratively through a process of consultation with technical experts across various parts of the federation at all levels and substantial input from technical reference groups and policy/advocacy leads. This process, typically managed in close collaboration with the organisation's Global Advisors, ensures that policy analysis and positioning reflects Plan's field experience and draws upon its best practice programme models, as well as to ensure coherence and consistency in the organisation's advocacy and campaigns work. Sign-off rests with the Director of Policy, Advocacy & Campaigns.

Where possible, Plan's policy and advocacy work is informed through consultations with children and young people and regular discussions with key external stakeholders like UN agencies/multilaterals, governments and civil society partners.

⁴ Recent policy papers can be found on Plan's website: <https://plan-international.org/about-plan/resources/policy-papers>

Plan's advocacy approach has child and youth engagement at its heart, ensuring that the voices of young people are adequately reflected in local, national and international policy processes. This is evident through Plan's advocacy priorities in the post-2015 agenda (the rights of adolescent girls, education and governance and accountability), which have a core focus on the right of children, youth and communities to participate in decisions and to hold duty bearers to account for their commitments.

Positions are periodically reviewed and amended, where necessary, based on Plan's evolving experience and developments in the external environment, including those in the international human rights bodies such as the Committee on the Rights of the Child. Advocacy and campaigns are periodically reported to the Programme Committee of the International Board. Plan's approach Digital Birth Registration was one such example of a position that was amended following developments.

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 Programme Accountability Learning System cycle) is key to Plan's work in each of its 50 programme countries. Guidelines in relation to the development of such plans state that *"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 situation analysis that specifically request 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 the following;

- ✓ 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?

Looking specifically at the area of Disaster Risk Management (as an example of an area where co-ordination with other actors is particularly important) the organisation's **Disaster Risk Management Strategy 2009-2013** includes eleven outcomes that Plan will work towards. Outcome number 11 is *'Plan extends impact and builds profile by working collaboratively or in partnership with others'*. The key indicators identified for this outcome are: the number of disaster risk management initiatives carried out with other organisations, the extent of involvement in relevant networks, cluster working groups and associations; and the 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 and its impacts on neighbouring 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.
- ✓ Board Membership of the International Council of Voluntary Agencies ('ICVA'), an umbrella body of NGOs to strengthen ICVA's efforts to improve coordination and cooperation in various 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.

- ✓ Membership of in 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.
- ✓ Participation in the Inter Agency Standing Committee reference Group on mental health and psychosocial support in emergencies.
- ✓ 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 where Plan is an active member of a number of working groups and sub-groups.
- ✓ Membership of the Sphere board aimed at improving quality and accountability amongst humanitarian actors. A Plan staff member is currently the chair of the board (Nov 2013- Nov 2015).
- ✓ Board membership of NetHope which supports NGOs with information and communication technology support. Also, a board member of Humanitarian Accountability Partnership promoting quality and accountability in the humanitarian sector.
- ✓ Involvement in the development and roll out of Core Humanitarian Standard.
- ✓ Membership of the Global Emergencies Telecommunications Cluster.
- ✓ Engaging in institutional arrangements to contribute and collaborate with UN agencies i.e. UNHCR, UNICEF, FAO and WFP as well as AusAid, ECHO, SIDA, Canadian Humanitarian Coalition, the UK's Disaster Emergencies Committee and UK Aid's Rapid Response Fund mechanism.
- ✓ Various MOUs and partnerships with VALID International, Shelterbox, IFRC and the World Food Programme.
- ✓ Engaging in several Project Cooperation Agreements with UN Agencies e.g. representing the Child Protection working group / sector to develop training on coordination of Child Protection in Emergencies, developing programmatic guidance on child labour, developing case studies on integration of Disaster Risk Reduction and Child Protection in Emergencies, contributing to a project related to Integration of Child Protection in multi-sector and clusters specific assessments.

II Financial Management

NGO7: Resource Allocation:

Plan International, Inc.'s expenditure budget is determined annually, endorsed 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 in line with Financial Standards introduced during the reporting period which govern measures such as precise fundraising and administration ratios.

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 sponsored children 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.

Resource spending is monitored regularly through management reporting of expenditure by each type of funding resource. Delegation of Authority for expenditure and management oversight of payments provides an internal control whilst periodic audit by Plan Global Assurance and external monitoring organisations give further assurance.

Set out below is a summary of Plan's expenditure during the reporting period by programme 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 (Regional and Country Office) expenditure, except for €36m (FY2013 - €36m) of the Field expenditure which represents programme expenditure of the Field Country National Organisations in Colombia and India.

Resource allocation by Programme Area – FY14

	National Organisations	Field	International Headquarters	Intra-group & exchange	Total 2014
	€'000	€'000	€'000	€'000	€'000
Early childhood care and development	4,045	90,961	3,108	-	98,114
Sexual and reproductive health	5,532	15,198	519	-	21,249
Education	7,604	72,666	2,483	-	82,753
Water and Sanitation	3,774	37,384	1,277	-	42,435
Economic security	5,809	43,772	1,495	-	51,076
Protection	6,321	31,474	1,256	-	39,051
Participate as citizens	8,325	52,801	4,314	-	65,440
Disaster risk management	4,761	82,129	4,324	-	91,214
Development education	5,717	-	-	-	5,717
Sponsorship communications	-	35,940	2,961	-	38,901
Programme expenditure	51,888	462,325	21,737	-	535,950
Fundraising costs	95,420	4,511	3,103	(2,558)	100,476
Other operating costs	48,509	-	14,326	(3,579)	59,256
	195,817	466,836	39,166	(6,137)	695,682
Trading expenditure	4,647	-	-	-	4,647
Total expenditure before foreign exchange	200,464	466,836	39,166	(6,137)	700,329
Net losses on foreign exchange	-	-	-	8,171	8,171
Total expenditure	200,464	466,836	39,166	2,034	708,500

Resource allocation by Programme Area – FY13

	National Organisations	Field	International Headquarters	Intra-group & exchange	Total 2013
	€'000	€'000	€'000	€'000	€'000
Early childhood care and development	5,257	105,857	2,517	-	113,631
Sexual and reproductive health	2,446	13,455	302	-	16,203
Education	8,890	75,864	2,801	-	87,555
Water and Sanitation	1,921	42,418	1,078	-	45,417
Economic security	2,993	37,405	1,200	-	41,598
Protection	5,635	31,152	1,192	-	37,979
Participate as citizens	7,867	56,817	4,203	-	68,887
Disaster risk management	3,290	63,390	3,403	-	70,083
Development Education	7,146	-	-	-	7,146
Sponsorship	-	35,825	2,890	-	38,715
Programme expenditure	45,445	462,183	19,586	-	527,214
Fundraising costs	103,128	6,098	7,071	(6,184)	110,113
Other operating costs	44,735	-	11,541	(1,867)	54,409
	193,308	468,281	38,198	(8,051)	691,736
Trading expenditure	5,004	-	-	-	5,004
Total expenditure before foreign exchange	198,312	468,281	38,198	(8,051)	696,740
Net losses on foreign exchange	-	-	-	6,545	6,545
Total expenditure	198,312	468,281	38,198	(1,506)	703,285

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.

	2014	2013
	€'000	€'000
Child sponsorship income	354,262	368,613
Grants	231,665	184,347
Gifts in kind	30,462	35,554
Bequests	7,418	4,999
Project sponsorship and appeals	89,883	78,072
Other contributions	97,301	83,071
Interest and dividend income	1,630	1,731
Gain/(loss) on sale of investments	1,453	63
Investment income	3,083	1,794
Trading income	4,905	5,394
Total income	721,678	678,773

5 largest donors for the year to 30 June 2014

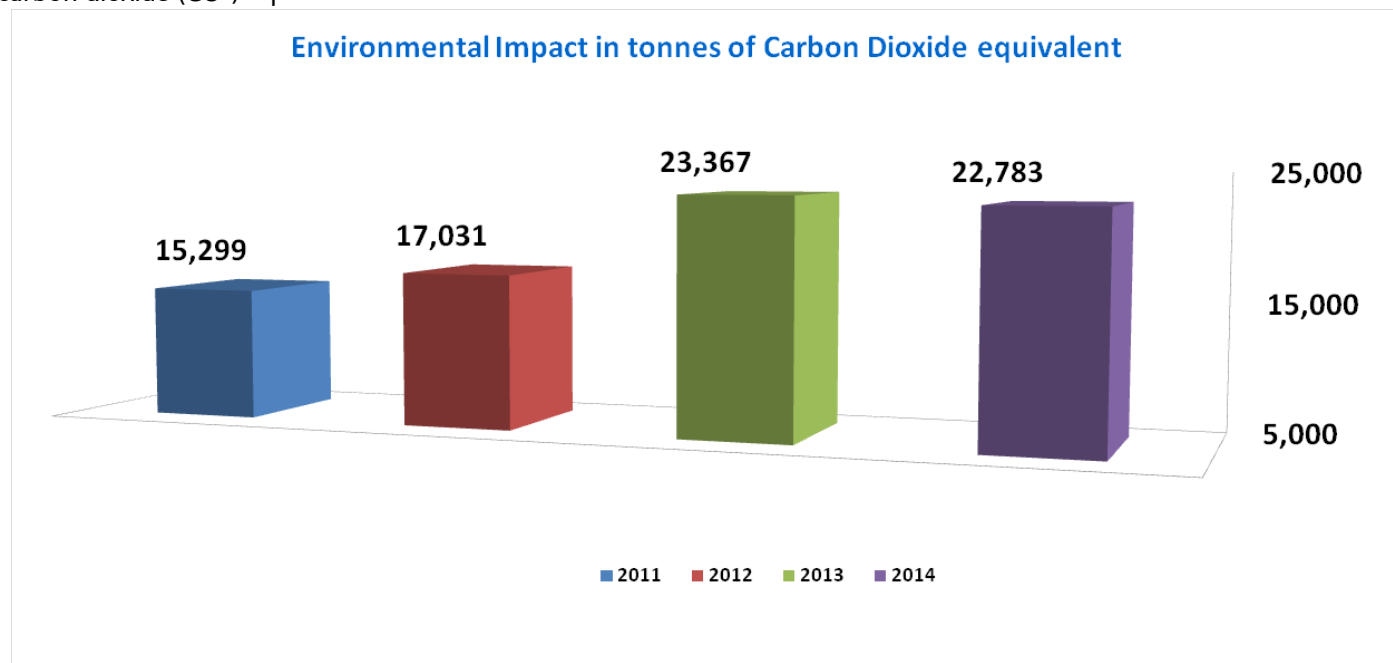
	€'000
Global Fund	30,381
World Food Program	27,672
USAID	18,693
Canadian International Development Agency	16,688
Swedish International Development Cooperation Agency	13,583

III Environmental Management

EN16: Greenhouse gas emissions

Overview of greenhouse emissions

Plan's environmental total carbon emissions during the reporting period are estimated to be 22,783 tonnes expressed as carbon dioxide (CO²) equivalents.



Plan's environmental impact related to carbon emissions has started to decline slightly in during the reporting period (FY14) showing a 3% decrease over the FY13 level, with decreases reported for both energy (6%) and travel (1%), even though two of the key drivers of environmental impacts, number of employees and flights, show an increase in FY14 (as illustrated by the table below). Shifts towards using cleaner types of energy by some offices, implementation of an increasing number of good environmental practices, noticeably those related to fleet management, and better reporting for all indicators, has compensated for the effect of increases in numbers of employees and flights.

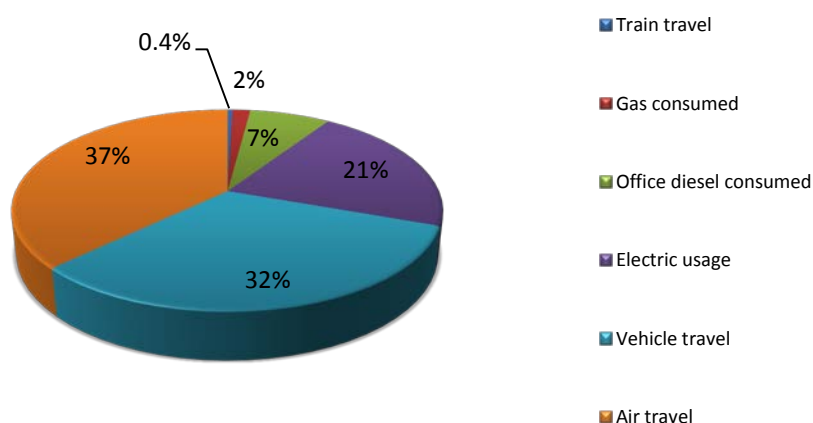
Environmental impact Key Drivers			
	FY13	FY14	%change
Expenditure excluding FX gains/losses	€697m	€700m	-
Average number of employees	9,908	10,092	▲ 2%
Number of flights (international & domestic)	18,860	19,283	▲ 2%
Distance travelled by Plan's vehicles ('000km)	36,904	34,445	▼ 7%

As illustrated by the table below, direct emissions (scope 1) are Plan’s largest source of emissions followed by other indirect emissions (scope 3) and finally by indirect emissions from electricity (scope 2).

Environmental impact in tonnes of Carbon Dioxide equivalent			
	FY13	FY14	% change
Gas (Natural and LPG) use	406	367	▼ 10%
Office Diesel use	2,147	1,647	▼ 23%
Vehicle travel	7,739	7,372	▼ 5%
Total Scope 1	10,292	9,386	▼ 9%
Electricity use	4708	4,831	▲ 3%
Total Scope 2	4708	4,831	▲ 3%
Air travel	8219	8,469	▲ 3%
Train travel	148	97	▼ 34%
Total Scope 3	8367	8,566	▲ 2%
Grand Total	23,367	22,783	▲ 3%

The three main contributors to Plan’s carbon emissions are air travel, vehicle travel and electricity usage from own and leased buildings, accounting together for 90% of all emissions. A further 7% comes from diesel consumed by office generators and the remaining 2% is gas consumption, while train travel carbon emissions are relatively immaterial.

CO2 Emission by Source

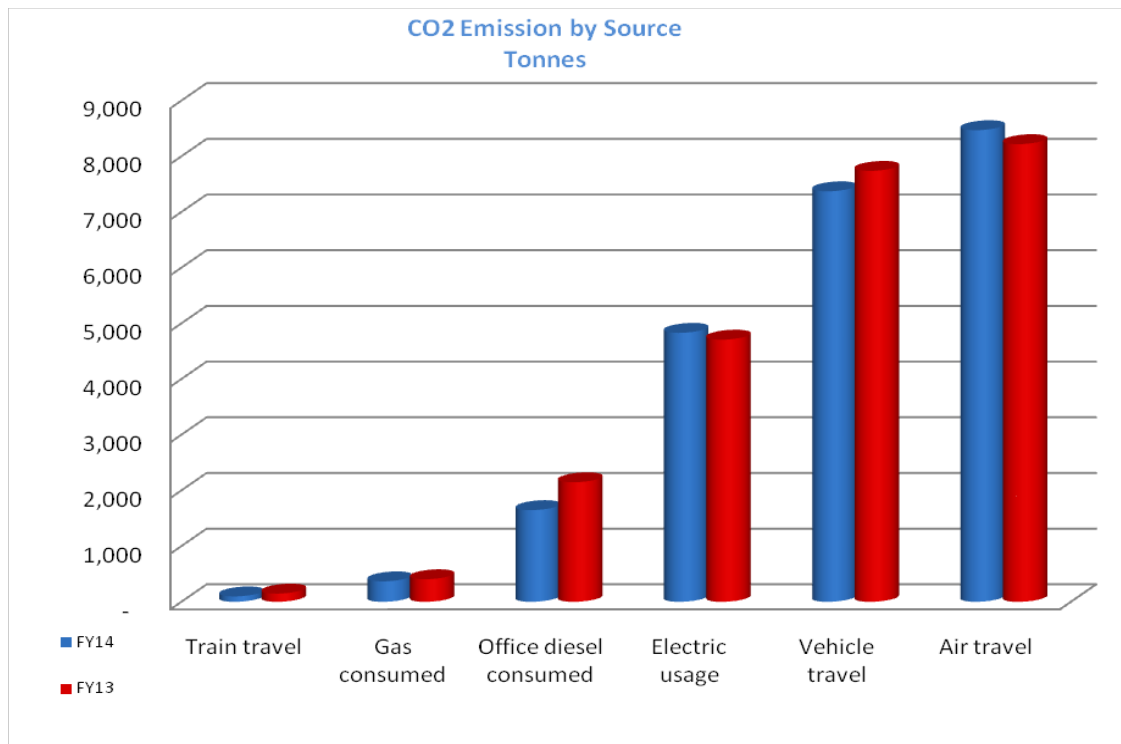


The breakdown of environmental impact (CO2 emissions) by Plan’s operating groupings is set out below.

Environmental impact in tonnes of Carbon Dioxide equivalent by operating groupings				
Operating group	Emissions (tonnes CO2e)	% total emissions	% global expenditure	% average number of staff
International Headquarters	792	3%	5%	2%
National Organisations	4,554	20%	28%	16%
Americas Region	3,324	22%	14%	19%
Southern & East Africa Region	4,135	15%	19%	22%
West Africa Region	5,000	18%	16%	17%
Asia Region	4978	22%	18%	24%
Total	22,783	100%	100%	100%

Field operations account for 77% of total carbon emissions but account for 67% of total worldwide expenditure. National Offices collectively contribute 20% of total carbon emissions but account for 28% of total worldwide expenditure, whilst International Headquarters contributes 3% of carbon emissions but accounts for 5% of total worldwide expenditure.

Within Country Offices, extensive local travel by own vehicles and use of office generators occurs is the biggest source of CO₂ emissions, whereas long haul air travel accounts for a greater proportion of carbon emissions by National Offices and International Headquarters.



The 3% increase in emissions from electricity consumption is partially a consequence of some programme countries, particularly in the West Africa Region, using more conventional electricity from national grids instead of consuming electricity produced by local generators. This is corroborated by the decrease found in emissions from diesel used in office generators. In addition some National Offices, in particular Australia and Canada, have taken more office floor space and this has led to an increase in the use of electricity.

Carbon emissions derived from gas consumption decreased in FY14 by 10% due to a reduction in usage of gas canisters and the use of renewable gas that has offset the increase of main gas by National Offices.

During the reporting period, more offices across International Headquarters, National Organisations and Country Offices reported the implementation of good energy saving practices taking the total number of countries which implement these practices from 38 in FY13 to 43 in FY14. Significantly, the use of total renewable energy including both electricity and gas has more than doubled since FY13, saving Plan 9% in carbon emissions in FY14. This trend is led by National Organisations in Germany, Netherland and Sweden with Country Offices in Uganda and Sudan also making notable reductions.

A major factor contributing to the decrease in emissions derived from vehicles of 5% is the reduction in distance travelled, particularly in the Americas and Asia Regions due to measures to control the use of vehicles (such as vehicle sharing) and fleet rationalisation following the completion of projects.

Plan's air travel emissions has seen an upturn of 3% driven by an increase in the number of flights by International Headquarters, National Organisations and West African Regional Office staff that have been only partly offset by the overall reduction in Country Offices' air travel.

The top 10 Plan operating units by total carbon emissions are: Indonesia, USA, Mali, International Headquarters, Canada, Philippines, Burkina Faso, United Kingdom, Uganda and Zimbabwe. The reasons for those Plan's operating units contributing high carbon emissions are in part related to the size and the operating environment those Plan entities face.

Most Plan operating units have carbon intensity values between two and three tonnes of CO²/ employee. Plan's operating units with the highest carbon intensity per employee are USA, Ireland, and the Asia and East and Southern Africa regional offices with values of six tonnes of CO²/ employee along with the National Organisation in Australia that in FY14 reached seven tonnes of CO²/ employee.

Methodology and data limitations

EN17 reports on the environmental impact of Plan's operations excluding programmes, and has been prepared using the **Global Reporting Initiative criteria** and the **INGO Accountability Charter (INGOAC)** as guides.

The environmental reporting for FY14 focused on carbon emissions derived from energy and travel, which are the two main material factors affecting Plan's environmental impact. CO² equivalent emissions have been calculated following the Green House Gases (GHG) Protocol principles, complemented by DEFRA (UK Department for Environment, Food and Rural Affairs) GHG reporting guidance when required.

Regional or Country specific Emission Factors are applied to the different sources of energy (gas, electricity and diesel) when possible, and appropriate Emission Factors are applied to modes of transport (road by motorbike, road by van, road by car, air travel and train travel). The Emission Factors for air travel take into account a distance uplift component due to take off / landing, circling and flights using non direct routes, but no adjustment is made for other global warming effects (non-CO² components of radiative forcing) heating air.

The following improvements in the reporting process have been achieved in FY14:

- ✓ A survey was carried out to get feedback from those involved in the reporting process in FY13 in order to improve the reporting process for FY14.
- ✓ Offices have reported more complete air travel data, in particular for those cases where data was not provided last year.
- ✓ International Headquarters has committed extra resources (0.5 FTE) to the review and the analysis of the environmental data reported by the offices. Consequently, a deeper analysis has been carried out and provided in this report.
- ✓ Additional checks have been introduced to review data calculation, analysis and reporting of environmental impacts.

Scope of the reporting

The figures provided in this report cover over 95% of the Plan federation's operations, including National Organisations, Country Offices, Programme Units and International Headquarters. 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.

EN18: Initiatives to reduce greenhouse gas emissions

A global Environmental Management System is not in place, but Plan follows the PDA (PLAN, DO, CHECK, ACT) cycle to manage the impact of its operational activities on the environment. Plan's environmental impacts are reviewed by the Executive Team as part of Plan's annual review, and appropriate actions are taken to address environmental challenges and opportunities.

An array of environmental initiatives to mitigate the effect of greenhouse gases are being implemented across all Plan's operating units, and these environmental good practices are shared amongst Plan's offices globally, mainly through the new created Environmental Management site on Plan's intranet, PlaNet.

Initiatives and examples of successful greenhouse gases reductions are described below:

Energy Saving Initiatives

Energy saving initiatives have been implemented in more than half of Plan's countries. Good practices typically include the use of energy efficient equipment and lighting, switching lights and office equipment off after working hours or when office rooms are not in use and moderating the use of air conditioning systems. In addition, some offices, in particular but not

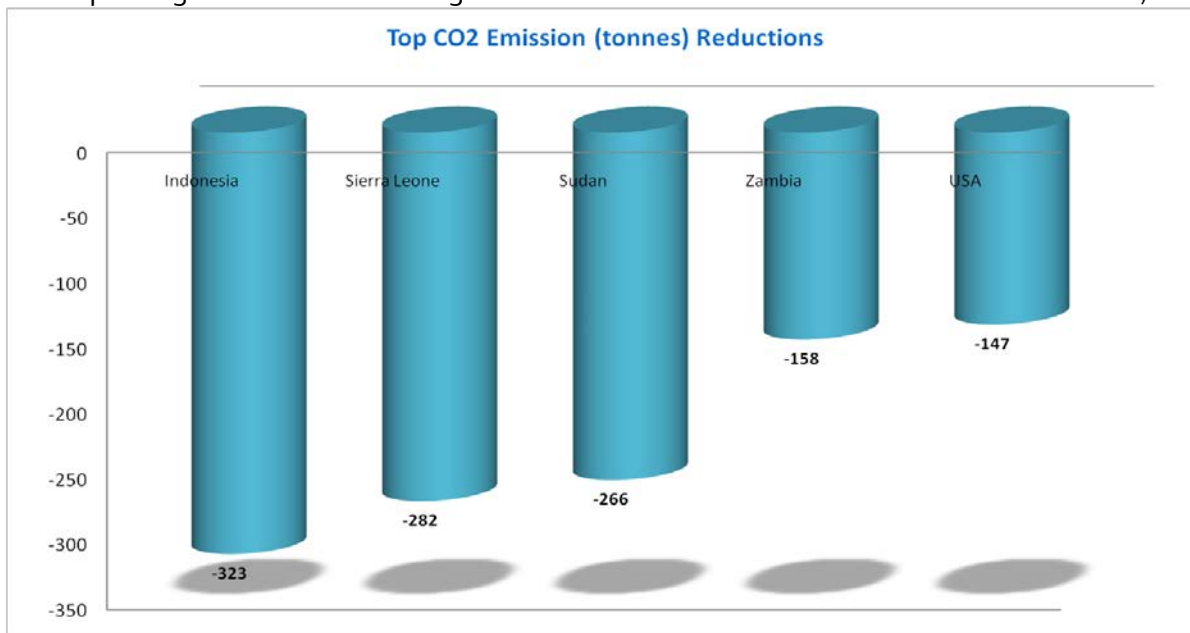
exclusively National Offices, occupy buildings with green technologies. These offices, for example, are equipped with intelligent lighting systems, solar panels, heat recovery, cogeneration units, power inverters and building features to maximise access to natural light. Significantly the use of renewable energy, mainly renewable forms of electricity, is gaining momentum across Plan. Work will be undertaken in FY15 to evaluate the benefits of further developing the use of renewable electricity across Plan, particularly in programme countries with limited access to national electric grids.

Travel (emission) Saving Initiatives

Most of the actions reported to avoid travel at National Organisations and International Headquarters are associated with the use of technological solutions like Skype and Blackboard. Additionally availability of online training has proliferated in FY14, which, if continued in following years, will reduce the requirement for travelling. Country Offices on the other hand, have reported measures principally related to fleet management, including replacing old inefficient vehicles and the implementation of vehicle maintenance checks and vehicle sharing practices.

Examples of successful greenhouse gases reductions

Some of Plan's operating units have achieved significant decreases in total carbon emission tonnes in FY14;



- ✓ Indonesia, the Plan country with the largest emissions, is also the main contributor to the global carbon emissions reduction due to significant reductions in carbon emissions from electricity and vehicle travel. These reductions are explained by the introduction of a new travel policy that favours train travel to some destinations instead of flying, greater compliance with the office policy for effectively using Plan vehicles, stronger application of the office Green Policy to reduce the use of electricity, and the phase-out of two program units.
- ✓ Plan offices in Sierra Leone have reduced emissions by more reliable access to conventional electricity with less use of office generators. This has seen a drop in carbon emissions from diesel consumption for generators, but this effect is diminished by a sharp increase in emissions from electricity consumption. In addition, emissions arising from gas usage, mainly gas canisters, significantly decreased. Finally, stricter implementation of measures to control vehicle use has resulted in a significant reduction of 43% in vehicle emissions.
- ✓ The shift in Sudan from using generators to powering offices with renewable energy has resulted in a significant reduction in carbon emissions from energy and the reduction in total emissions.
- ✓ Zambia has achieved a significant reduction in emissions from diesel consumption for generators, and this is not reflected in any significant consumption increase of any other type of energy. In addition, there has also been a moderate fall in emissions from vehicle travel.
- ✓ The US National Organisation has achieved a significant 32% reduction in emissions from air travel. The use of online meeting technology and rationalisation of domestic and international flights may have played a relevant role in the reduction.

EN26: Initiatives to mitigate environmental impact of activities and services

In addition to the initiatives highlighted in EN18, the majority of Plan's entities have implemented initiatives to mitigate their environmental impacts;

- ✓ 70% of the Plan federation reported initiatives in one or more of the following; pollution control, carbon offsetting, external reporting to GRI standard, environmental certifications achieved or maintained, green procurement and awareness campaigns.
- ✓ More than 50% of the Plan federation reported paper saving initiatives. Rationalising the use of printers, configuring printer settings to save paper and storing data in electronic format where the most common measures reported.
- ✓ 25% of Plan's Country Offices reported water saving initiatives such as the use of efficient flush systems in toilets and awareness campaigns around avoiding waste.

Global Environmental Strategy for Operations

Good environmental practices are spreading across Plan's programme countries and National Organisations, and in order to maintain the favourable momentum and improve further, the Members' Assembly approved the **Global Environmental Strategy for Operations** that, from FY15 to FY17, will strengthen Plan's global approach to reducing the environmental impacts of Plan's operating activities. The Strategy sets out the following goals:

- ✓ To establish environmental standards and good practices that follow the principles of ISO 14001 Environmental Management Systems and to comply with national environmental legislation in all Plan countries;
- ✓ To develop locally (at National Organisation and Programme Country level), environmental management and impact reduction targets which can be aggregated to a global target to reduce the environmental impact of Plan's operational activities for the financial years 2018 to 2020;
- ✓ To build capacity in environmental management including incorporating an environmental section within Plan's corporate induction and rolling out environmental management competency training;
- ✓ To promote pro-environmental behaviour change amongst Plan's staff

Mitigation of environmental impacts in Plan's Programmes

Plan has not developed a common approach to evaluating and mitigating the environmental impact of the organisation's programme work. The type of the environmental impact assessment applied to Plan's projects depends to a high degree on legal and other requirements (for example donor requirements under grant agreements) attached to the undertaking of the projects. However some of Plan's programme work, mainly but not exclusively climate change and Water, Sanitation and Health projects, is focused on supporting communities to thrive in a more sustainable environment.

Although Climate Change Mitigation is a lower priority with respect to Climate Change Adaptation in Plan's Disaster Risk Reduction programme work, many of the organisation's projects help to reduce greenhouse gas emissions within the communities where Plan works, for example by supporting the introduction of renewable energy generation solutions in rural communities such as solar panels, the introduction of fuel efficient, clean cook stoves, and reforestation projects.

Plan's approach to Water, Sanitation and Health programme design includes ensuring that there is no negative impact on the environment of the community covered by the programme or neighbouring communities. Plan strives to develop programmes that, when relevant, maintain or enhance biodiversity, and in relation to which the risk of depletion of non-renewable resources and pollution is minimised.

Some specific examples of environmental considerations taking into account in Plan's programmatic work are:

- ✓ Supporting children in Kilifi (Kenya) to plant trees through school environmental clubs;
- ✓ Installation of solar submersible water pumps in Pakistan to water plants which also raised awareness of alternative energy sources in communities where the project was carried out;
- ✓ Supporting communities to transform organic waste into compost or biogas in India; and

- ✓ Senegal's water projects involved drilling of a new borehole (access for 8,500 people), construction of a new water tower and extension of the water system in another (access for over 100,000 people) and in another area, the installation of a water desalinating unit (access for over 4,000 people);

IV Human Resource Management

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

	2014	2013	% change
Country and Regional Offices	8,666	8,521	▲ 1.7%
National Organisations	1,204	1,192	▲ 1%
International Headquarters	222	187	▲ 18.7%
Total	10,092	9,908	▲ 1.8%

As stated under 2.8, accurate data on the number of volunteers is not available.

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 are able to use the **Global Complaints Policy**. All complaints (including those anonymously made) and grievances received are taken very seriously and all are investigated. The organisation also has a **Whistleblower Policy** (as stated under SO3).

Plan undertakes an **Employee Engagement Survey** every three years. The survey is undertaken by an external consultancy and the results are analysed on a company, regional and county office level. All staff receive feedback on the results of the survey and are involved in developing actions plans to address issues highlighted.

International Headquarters staff are able to feedback via the **Information and Consultation Forum** which seeks to provide a framework and opportunity for effective information and consultation between employees and management. The forum arose as a result of the Information and Consultation of Employees Regulations introduced by the UK government in 2006. Other entities within the federation will have similar bodies in accordance to local legislation and labour laws, however these are not tracked centrally.

During the reporting period the organisation began its five-yearly **Gender Equality Self-Assessment** (see NGO4), a reflective process that encourages staff to take stock of an office's promotion of gender equality, resulting in an action plan on Gender Equality. The process is highly participatory and involves workshops, interviews, focus group discussions, surveys and participant observation. Although primarily focused on Gender, the participatory nature of the Assessment brought to the fore wider issues within the organisation to be addressed through the action plan which is sponsored by the Executive Team.

LA10: Average hours or training per year per employee category. If you can't report on average hours of training, report on training programmes in place:

Plan Academy (www.plan-academy.org), launched in the previous reporting period, is a global learning and competency development initiative with an initial focus on strengthening a consistent understanding and application of Plan's Child Centred Community Development approach across the organisation. The Plan Academy serves both Plan's staff and Plan's partners. It provides an opportunity for continuous learning (face-to-face and on-line) on Plan's Child Centred Community Development approach. During the reporting period 1,015 learners participated (96% were from the Country and Regional Offices). Data on the exact number of hours training Plan staff received during the current reporting period is not available.

Rollout of the Learning and Development module of Plan's new Human Resources Information System which sought to capture, monitor and report this data has been delayed until FY16. The types of training undertaken in this reporting period remain unchanged from the last reporting period.

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

During this reporting period, performance reviews were completed by 98% of Plan staff. These include the opportunity for extensive discussion around career development.

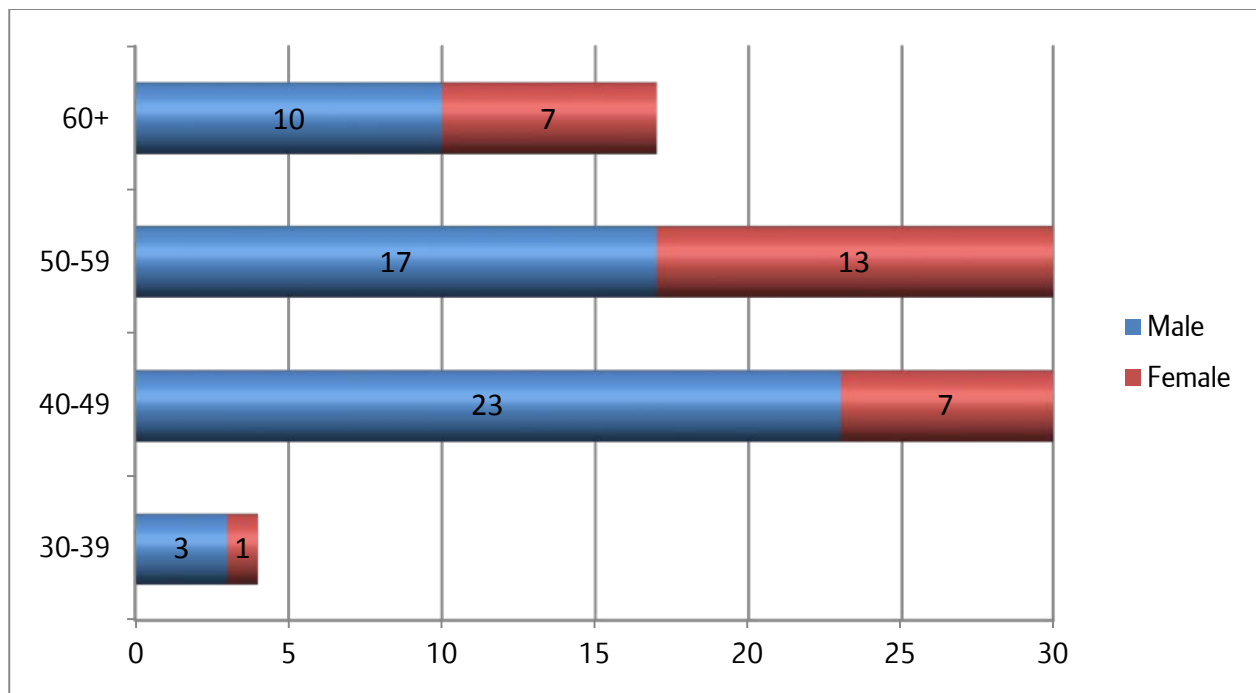
LA13: Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity:

International Board

During the reporting period, the International Board comprised six male and five female members; eight board members were from developed countries and three were from developing countries⁵. Plan International’s Bylaws stipulate that a minimum of two independent directors should come from developing countries.

Senior Management

The above below represents centrally held data on the number of Senior Management⁶ positions categorised by incumbent’s age and gender. It illustrates that the majority of Senior Management are male, with the largest demographic made up of males between 40-49 years of age. The Executive Team at International Headquarters comprised three male and three female members.



Senior Management by age and gender

⁵ During the period, one Board Member retired from the International Board due to ill health.

⁶ Senior Management constitutes the Executive Team, International Headquarters Departmental Directors, Regional and Deputy Regional Directors, Country and Deputy Country Directors.

V Responsible Management of Impacts on Society

SO1: Nature, scope, and effectiveness of any programme and practices that assess and manage the impacts of operations on communities, including entering, operating and exiting.

As noted above in NGO4 Plan did not conduct a Post-Intervention study during the reporting period, but did develop guidance (based on experience of conducting the studies to date) to enable countries to conduct their own Post-Intervention Studies and so assess the long-term impact of their work.

During the period **Programmatic Guidance on Phasing in and Phasing out** was developed to provide programme countries with systematic guidance on how they should manage the process of phasing in and phasing out of Programme Units (working areas). The guidance covers the basic concepts of Phase in and Phase out, the stages of the process and assessment criteria to be used during Phasing-in and Phasing-out. It was developed to respond to the need at the country level for a more systematic approach at the global level, for more transparency and clearer communication on Plan's approach to phase in and phase out.

Plan has a clear and unequivocal Child Protection Policy, '**Say "Yes!" to Keeping Children Safe**', applicable as a global standard to the Plan federation 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 the organisations staff, partners and visitors, and ensures that all reasonable steps are taken to rigorously assess and reduce risks to children in all Plan's operations and activities including programme design and delivery marketing and fundraising, and that the organisation takes appropriate action to report and respond to concerns 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.

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

Child protection incidents involving staff, partners and visitors are dealt with in line with local procedures and are 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 the Head of Child Protection Policy.

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

A consolidated report on Child Protection Policy 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 the organisation's obligations to keep children safe.

During the reporting period, the Plan federation as a whole dealt with 32 alleged breaches of the Child Protection Policy by staff and associates of which 19 were proven. The organisation also dealt with 605 cases where the alleged perpetrator had no affiliation with Plan. All incidents were addressed in line with global and local procedures which ensure referral to local authorities and statutory agencies as well as psychosocial support and follow-up.

The Child Protection Policy and core child protection documents are reviewed on a three year cycle to ensure that they remain robust in safeguarding children that Plan comes into contact with and in addressing emerging risks. The policy was last revised and reissued in June 2013. Following on from this, the Child Protection Policy Implementation Standards underwent an external review and were revised and reissued in October 2014. Accompanying the standards was the newly developed **Child Protection Policy Implementation Manual** which provides a comprehensive and practical resource to assist everyone associated with Plan in understanding what is required when it comes to the Child Protection Policy.

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

Plan has a specific **Anti-Fraud and Anti-Bribery and Corruption Policy**, which applies to all staff and volunteers across Plan worldwide, and which has been disseminated across the organisation. The scope of this policy applies to all of Plan International, Inc. and National Organisation's employees and volunteers, and employees of subsidiaries. The principles and definitions in this policy also extend to relationships Plan has with third parties (including, without limitation, implementing partners, contractors and donors). This sets out Plan's zero tolerance to fraud and corruption.

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 **Whistle-blower Policy** which provides guidelines for staff on procedures to take if they encounter dishonesty or other behaviour that contravenes the code. This includes the facility of an independent external whistle-blower reporting service, **Safecall**, accessible to all staff by telephone, on-line and by e-mail. The service is publicised in Plan offices worldwide.

Training on the policy, code and procedures takes place locally. But to build on this local training, Plan's dedicated Counter Fraud Unit began a programme of comprehensive **fraud awareness and prevention training** for all Country and Regional Office staff during the reporting period. Typically this training reaches 40% of staff in country. Remaining staff attend further workshops, using Counter Fraud Unit materials, held locally and run by designated local staff. This means that over time all staff will receive the training.

The Counter Fraud Unit assesses the risk of fraud and corruption by country using a comparative matrix. This matrix draws on financial data, the Transparency International CPI and Fraud Barometer, and internal audit assessments.

S04: Actions taken in response to incidents of corruption

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, if assessed as institutional or irremediable, the partnership is terminated. Once again, cases are referred to local authorities where appropriate. Instances affecting grant funds are reported to the donor (through the relevant National Office) in accordance with grant agreements.

Fraud and/or corruption was substantiated in 55 out of the 80 cases during the reporting period. In 16 further cases there was insufficient evidence to substantiate fraud but significant non-compliance with procedures was identified. In nine cases no fraud or other malpractice was identified. Ten contracts with implementing partners were terminated. In all cases where non-compliance with processes or controls was identified, remedial measures were taken. This typically involved a management action plan to ensure that measures were implemented to prevent recurrence. Such measures included process compliance reviews and staff training.

In all substantiated cases involving Plan staff, persons concerned were dismissed and in four cases prosecuted by the local police. 29 of the 80 cases concerned allegations against staff of implementing partners.