INGO Accountability Report GRI Level C

Financial Year: 1 July 2011 – 30 June 2012

Strategy and Analysis

Statement from the most senior decision-maker of the organisation

During the past year, we have begun implementing our 2015 strategy *Rights and Opportunities for Every Child*, as endorsed by our Members and our International Board in June 2011. This period has involved putting the foundations in place in many areas, to ensure swifter progress and higher achievement by Plan in the future.

It has become evident that our work is already beginning to be influenced by the priorities of education, protection and inclusion that we set in the 2015 strategy. It is particularly pleasing to see a greater focus on programmes targeted at marginalised groups, and an emphasis on enabling children and young people to be heard and empowered; these themes are becoming increasingly pervasive throughout our programmes.

Our vision and mission

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

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

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

Achievements and areas of focus

Plan's income from institutional donors and the private sector has continued to grow and, in spite of the continuing global economic turbulence, well over one million sponsors remain loyal to the children they support. Our worldwide income grew 7 per cent. to €634 million in FY2012, and whilst individual supporters remain the main source of funds for Plan, contributing some €363 million this year, our grants income grew by some 10 per cent.

As a result, we were able to work with 90,131 communities with a total population of 174 million people, including 84 million children. These statistics are shown in the 'infographic' below, which gives an instant graphic insight into the scale and reach of Plan's work during FY2012.

Global impact – Plan International

THANKS TO THE SUPPORT OF PEOPLE WHO CARE AROUND THE WORLD, THIS YEAR PLAN:

WORKED WITH 90,131 COMMUNITIES BENEFITING A TOTAL POPULATION OF **174.2 MILLION PEOPLE** including **41.2 MILLION GIRLS** **42.7 MILLION BOYS**

IMPLEMENTED 229 PROGRAMS through **6,145 PROJECTS** + **2,431 ACTIVE GRANTS**

TRAINED 642,497 PEOPLE including **239,785 HEALTH WORKERS** + **72,538 EDUCATION WORKERS** + **144,863 IN AGRICULTURAL VOCATIONAL OR BUSINESS SKILLS** + **185,311 IN CHILD PROTECTION**

HELPED BUILD OR REPAIR the following **3,651 HEALTH & EARLY CHILDHOOD CARE CENTRES** + **2,152 SCHOOLS** + **3,796 WATER POINTS** + **417,911 HOUSEHOLDS TO IMPROVE SANITATION FACILITIES**

supported **5,366 MICROFINANCE ORGANIZATIONS** **34,100 SAVINGS & LOAN GROUPS**

partnered with 51,376 ORGANIZATIONS including **3,573 GOVERNMENTAL** + **3,803 NON-GOVERNMENTAL** + **44,000 LOCAL COMMUNITY BASED**

Infographic from Plan Canada (plancanada.ca)

For more information, see the Plan Worldwide Annual Review 2012
plan-international.org/annualreview

We responded to more than 30 individual emergencies during FY2012. After a slow start, we reacted well to the impact of famine and drought in the Horn of Africa, and our programmes there benefited more than one million children. In the Sahel, it has not been easy to attract funds or appropriately skilled staff, and this remains a central priority for the year ahead.

Meanwhile, our advocacy and policy work has had increasing impact. We launched our *Because I am a Girl* campaign on 11th October, the International Day of the Girl Child, with its focus on tackling gender injustice and improving girls' education. We are confident this global campaign will have a profound impact around the world, building upon the success achieved by our previous campaigns – *Count Every Child* and *Learn without Fear.*

As mentioned above, on March 20th 2012 we celebrated our 75th anniversary by holding the World's Biggest Children's Birthday Party. We enjoyed facilitating the participation of more than 75,000 children across 16 countries, and events were held worldwide, including a concert in Haiti, a girls' football match in Bangladesh, the planting of 75,000 trees in Zimbabwe and a sports day in Sudan. Central to our celebrations was our Count Every Child campaign, and in the Philippines alone, 8,000 children were registered as part of a week-long birth registration event.

Our primary focus remains with children under the age of 18, but as youth unemployment rises up the political agenda we have begun to develop partnerships with the private sector, to provide young people in Plan communities with the skills to compete for jobs or set up microenterprises. In Asia, our pilot programmes are already yielding benefits and we plan to scale them up both in Asia and South America.

We are very proud of our achievements, but we recognise that many more children and their communities continue to need our support, in order that they can access and fulfil their rights under the UN Convention of the Rights of the Child. We are committed to increasing our impact upon the lives of the world's poorest children and to ensure all our programmes reach an even higher standard in the years ahead.

Key challenges ahead

Like most international non-governmental organisations, Plan faces increasingly complex challenges. We are a much more ambitious organisation than we were a decade ago, and with that ambition comes the challenge of dealing with multiple stakeholders and ensuring that we deliver value fairly to each of them.

That is why our Business Operating Model reform programme will be of great importance in the coming year. On the one hand we need to invest in programme expertise, and policy and advocacy development, at global and regional level, but on the other hand, we want to ensure that our 50 field countries have the resources they need to implement the programmes agreed with communities at the frontline. We need to balance the two. We also have to capture the full costs of running complex programmes, often in dangerous locations with hard-to-reach communities, and ensure that our donors pick up that cost fairly. This emphasis on full cost recovery from institutional donors and corporate supporters is vital as funds from these sources grow.

One of the priorities in our 2015 strategy is to improve programme quality – in particular, embedding the understanding and application of the core programme principles that form our child-centred community development theory of change. Soon, staff will be able to learn more and study best practice through our newly established Plan Academy.

Alongside this, we have developed a new management approach to strengthen our programmes: *The Performance Agenda*. Over the next three-to-five years, this approach will strengthen our monitoring and evaluation by assessing how well we contribute to the development efforts of rights holders, duty bearers and civil society organisations, and by increasing our accountability. The ultimate aim is to increase our programme effectiveness, in order for each programme to contribute to creating a lasting environment in which the rights of children are respected, protected and fulfilled. We have also approved a new *Global Policy on Gender Equality*, accompanied by an operational strategy on gender equality. These make clear our expectations that Plan is accountable for gender equality standards in our offices and across our programmes.

Targets for the future: Plan in five years' time

Our objective is that Plan will be an organisation known for quality, rights-based programmes for children, especially those who are most marginalised – our programmes will make significant impacts on the lives of children and their families. Above all, we will be an organisation that listens to its stakeholders and supports them to have a voice and be heard. Plan will also be recognised for its sound, collaborative processes, including a strong, modern, shared monitoring and evaluation system.

Further details

Further details about our activities, achievements and aspirations are contained in our 2012 annual report (http://plan-international.org/about-plan/annual-review-2012/) and also on the 2012 review page on our website, which also includes a short video. I would encourage the Review Panel to access this document as it contains a significant amount of detail about Plan, our strategy and its implementation, assessing and increasing our effectiveness, and particular programme highlights.

Further details about our future plans can be found in our global strategy document (http://plan-international.org/about-plan/how-we-work/strategy/strategy).

During the course of the year we have participated actively in the Charter's Reporting Working Group, looking at possibilities for improving the Charter's reporting requirements, and we look forward to continued involvement in future years. Again, we are grateful to the Independent Review Panel for its helpful critique and insightful comments on our 2011 submission. We have taken these on board, insofar as we are able to, this year, so as to improve the quality of our 2012 submission. I am pleased to be able to reaffirm our commitment to the

International NGO Accountability Charter as a mechanism for reviewing and evaluating our work and increasing our transparency and accountability.

Nigel Chapman, Chief Executive

Organisational Profile

Name of Organisation

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

References in this report to 'Plan' or 'Plan Worldwide' are to the whole Plan federation including Plan International, Inc., its branches and subsidiaries, and Plan National Organisations (which are all separate legal entities).

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

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

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

Through direct grassroots work, Plan supports the efforts of children, communities and local organisations to enable children to access their rights to education, health, a safe environment, clean water and sanitation, secure family income, sexual and reproductive health, child protection, and participation in decision making. Plan works to protect children at special risk; for example, child labourers, children vulnerable to trafficking, those who have lost parents to HIV/AIDS and those impacted by natural or economic disasters. Plan strives to ensure that children's rights are recognised, through influencing policy decisions at local national and international levels and through our global campaigns for universal birth registration (UBR), violence free school environments (Learn Without Fear) and equality for girls (Because I Am A Girl).

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

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

Programmes mainly take place in countries where Plan-sponsored children and their communities live. The amount spent in each country depends on the number of children and communities that will benefit from the programme, the extent of poverty, educational and health challenges as well as the cost of operating in the country. Environmental factors and unforeseen events in the countries in which Plan operates may disrupt spending plans or result in programmes to address the impact of a natural disaster.

Our strategy 'One Plan, One Goal' (to be implemented though to 2015) sets our goal as to reach as many children as possible, particularly those who are excluded or marginalised, with high quality programmes that deliver long-lasting benefits. The four key focus areas are:

- Tackling exclusion;
- Improving the quality of programmes;
- Expanding successful programmes; and
- Extending our influence through advocacy and communications.

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

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

Plan's structure has evolved over 75 years of working directly with children, communities and supporters. Plan International supervises the allocation, distribution and use of funds raised by Plan National Organisations[1], which are members of Plan International, Inc., for work in developing countries. Plan's National Organisations carry out fundraising, development education and advocacy work, and those in Colombia and India also carry out development programmes in their respective countries.

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

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

- [1] Australia, Belgium, Brazil, Canada, Colombia, Denmark, Finland, France, Germany, Hong Kong, India, Ireland, Japan, Korea, Netherlands, Norway, Spain, Sweden, Switzerland, UK, USA. Plan also has a fundraising entity in Italy.

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

Location of organisation's headquarters.

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

Number of countries where the organisation operates.

Plan works in 50 program countries – in 48 of these countries our programmatic work is conducted through branch offices of Plan International, Inc., and in 2 countries this work is conducted through Field Country National Organisations (Fundacion Plan, in Colombia, and Plan International (India Chapter), in India) which are separate legal entities. Plan fundraises in 21 countries – this is undertaken by National Organisations in 18 countries, the two Field Country National Organisations (in India and Colombia) and through a fundraising entity registered by Plan International, Inc. in Italy.

Nature of ownership and legal form.

Plan International, Inc. is a not-for-profit corporation registered in New York State, USA. Plan International, Inc.'s members (the 'National Organisations'), are all separate legal entities. Plan International, Inc. has a wholly owned subsidiary, Plan Limited, which is registered as a company in England, and provides services to Plan International, Inc., including managing Plan's International Headquarters.

Target audience and affected stakeholders.

Plan delivers programs in 50 countries across 4 regions (East and Southern Africa, West Africa, the Americas and Asia). Plan's principal beneficiaries and affected stakeholders are children and their communities in those 50 countries in which Plan delivers programs.

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

Scale of the reporting organisation.

In the reporting period, Plan Worldwide:

- Raised 634 million Euros (including 363 million Euros raised through child sponsorship and 153 million Euros raised through grants);
- Spent 488 million Euros on programs (and 623 million Euros overall);
- Reached 174.2 million people including 84 million children in 90,131 communities;

- Worked with 51,376 partners (local or international NGOs, governmental and other institutions, or corporations).
- Employed an average of 9,330 employees

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

Plan Worldwide achieved a 7% rise in income over the reporting period. During the reporting period Plan International, Inc. registered a fundraising entity in Italy, Plan Italia Onlus. Otherwise there were no significant changes regarding the size, structure or ownership of the organisation.

Awards received in the reporting period.

- Plan Brazil was awarded the presidency of Brazil's National Forum on the Rights of Children and Adolescents for 2012-2013.

- Plan Uganda's Community led Actions for Children project won the Commonwealth Education Good Practice Award.

- Plan Zimbabwe was awarded Best Employer for by the human resources firm Industrial Psychology Consultants, for the second year running.

- Plan Sri Lanka received a plaque from the Advisor to the Minister of Child Development and Woman's Affairs in recognition of Plan's dedication and commitment to improving lives of children and families around Sri Lanka.

Reporting Parameters

Report Profile

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

Financial year to 30 June 2012.

Date of most recent previous report (if any).

Report on year to 30 June 2011 submitted in March 2012.

Reporting cycle (annual, biennial, etc.).

Annual.

Contact point for questions regarding the report or its contents.

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Report Scope and Boundary

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 2012, which is available via the following link http://plan-international.org/files/global/publications/about-plan/annual-review-and-accounts-2012-english.

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

Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).

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

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.

Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations.

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

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

N/A

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

N/A

GRI Content Index

Table identifying the location of the Standard Disclosures in the report.

See the GRI content index for Level C reporting.

Governance, Commitments, and Engagement Governance

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 not-for-profit corporation registered in New York, and its membership comprises the National Organisations. The Members' Assembly of Plan International, Inc., in which the members are represented, is the highest decision making authority within Plan. It is responsible for setting high-level strategy and approving the budget and financial statements for the organisation. It also has the power to set standards binding on all parts of Plan, to appoint and remove members of Plan and to change Plan International, Inc.'s By-laws. The Members' Assembly elects the chair and members of the International Board of Plan International, Inc., and ratifies the appointment of the Chief Executive Officer of Plan International, Inc. Each National organisation is entitled to a minimum of one delegate and one vote. There are two Assembly Committees, the Audit and Compliance Committee (responsible among other things for monitoring the performance of the Board) and the Nominating and Governance Committee (responsible among other things for managing elections to the Board and monitoring and advising on governance issues).

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

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

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

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 independent and/or non-executive. None of its members are paid by Plan International, Inc.

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 decision making authority within Plan. The International Board, whose members have fiduciary responsibilities to act in the best interests of Plan International, Inc., reports to the Members' Assembly at biannual meetings and also makes agendas, papers and minutes (other than for restricted items) of

Board and Board Committee meetings available to Members' Assembly delegates. A number of Members' Assembly delegates 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.

Stakeholder Engagement

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 Plan works with or seeks to influence or involve in support of child rights.

Basis for identification and selection of stakeholders with whom to engage.

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

See further below – Indicators NGO1-3.

Data on Performance

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

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

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

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

During the reporting period Plan started work on the Performance Agenda (see Plan's external website). The Performance Agenda aims to make field managers' jobs clearer and more manageable, based on the principle that we help people to help themselves. A core element of this approach is about consistently listening and responding to children and adults to inform our programmes and help build up their skills and confidence. One of the priority initiatives within the Performance Agenda is to Pilot feedback systems that will enable Plan to systematically use feedback from the people we work with to inform management decision-making.

A second priority initiative under the Performance Agenda is the development of Evaluation Standards. In developing these standards the aim is to ensure that all resources (including the time and effort of the people we work with, staff time, and money) are used appropriately, so that evaluations are high quality and used to meet the needs of all stakeholders, in a cost-effective, co-ordinated and developmental way.

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

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

- *Situation analysis*

The process of developing a situation analysis includes a stage to "Synthesise information into a coherent presentation and, together with external resource people, present it in workshops / meetings involving key stakeholders first at 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 Program Unit Long-Term Planning (roughly approximating to the district/municipality level) to strengthen ownership and coordination with local stakeholders at this level (one or more districts/municipalities).

- *Project implementation*

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

- *Program Monitoring, Evaluation and Research ("MER")*

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

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

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

Evidence is not provided in this report to systematically document the implementation of these guidelines in practice, but the following excerpts describing the strategy development process from core country document – the Country Strategic Plan - produced during this reporting period provide illustrations of stakeholder involvement in the key strategic process that has been formally documented:

- Plan Ghana – Country Strategic Plan - FY13-FY17

The methodology included key informant interviews, focus group discussions and interviews with children, women, men, community members and opinion leaders in Plan partner communities. Consultations were also held with civil society partners of Plan, with officials of the District Assemblies and with decentralised institutions of government including the Ministry of Education, the Ghana Education Service, the Ministry of Health, the

Ghana Health Service, Ministry of Food and Agriculture, and the Births and Deaths Registry. Draft reports of the two studies (situational assessment from child rights perspective and evaluation of previous country strategy) were validated in two separate participatory workshops with selected stakeholders before being finalised. The final documents are the main source documents for the strategies developed in the new Country Strategic Plan.

- Plan China – FY13-FY17

Engaging government departments, research institutions, INGOs, NGOs and UN agencies in the Country Strategic Plan development process helped to obtain valuable external stakeholder inputs and identify marginalised children's issues in China.

The participatory development method made it possible for staff, partners and children to contribute to the new Country Strategic Plan.

- Plan Brazil – Country Strategic Plan - FY13-FY17

Plan organised a series of consultations with different actors in order to validate and triangulate this [secondary data] information, collect qualitative information, identify the most significant child rights gaps and violations from the perspective of each of these different actors and obtain their analysis of the causes of these. In one randomly selected community from each Programme Unit, Plan conducted consultations (using different, age-appropriate methodologies) with four groups (one of children aged 9 to 12 years of age, one of adolescents, one of adult males and one of adult females). In each Programme Unit, Plan also conducted one focus group discussion with NGOs (both existing and potential partners) and government authorities and staff (including municipal authorities, technical staff of specific services and other secretariats and bodies with which Plan has worked). Finally, all the information and inputs were analysed and consolidated at the level of each Country Office and Programme Unit with Plan staff.

As reported last year, within all these processes the challenge of implementation of policy / guidance is recognised across the organisation. In particular the challenge of enabling consistent representation of excluded/marginalised groups is an area that Plan needs to strengthen as emphasised in Plan's strategy to 2015. To begin to address this challenge Plan commissioned a 'Strategic review on inclusion' during the current reporting period (concluded in October 2012). The review is the starting point to identify and implement steps to improve Plan's practice on inclusion, in the context of Plan's commitment to our Child Centred Community Development approach.

NGO2: Mechanisms for feedback and complaints in relation to the programmes and policies and for determining actions to take in response to breaches of policies:

As described in NGO1 above, Plan remains committed to developing clear processes to capture and incorporate stakeholder feedback into its program work and strategies. This has been reinforced during the current reporting period through the introduction of the Performance Agenda (see NGO1 above), in particular the initiative to pilot feedback systems to identify how Plan can more systematically use feedback to inform management decision-making. An existing process that this will strengthen is our Annual Participatory Program Review ("APPR") at the country programme level, which provides us with an opportunity to review our progress together with key stakeholders. Plan sees this process as a key mechanism for stakeholder feedback and will build on the recommendations of the APPR review carried out in FY11 (see NGO1) to strengthen this process going forward. FY12 has provided and opportunity to identify existing good programme country practice to build on across Plan's regions.

A General Complaints & Response Policy is in place and it sets out the minimum requirements for complaints policies and complaints handling across Plan worldwide, including the National Organisations. This includes provision of an external complaints mechanism using the Plan website.

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

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

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

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

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

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

The initiatives in place to assess program effectiveness are a mixture of initiatives which include the different PALS processes which take place at the Program Country level (e.g. Country Strategy Evaluations), complemented by externally led global processes such as Global Thematic Evaluations (on Universal Primary Education in FY09. The next one on Child Protection Programming was completed during the current reporting period, and a Thematic review on inclusion (see NGO1) commenced in the current reporting period) and a 3 yearly Global Program Effectiveness Report, an analysis of the available information on Plan's effectiveness over the 3 year period. The report provides a global level review of trends and progress in Plan's programme effectiveness and implementation of Plan's Child Centred Community Development approach across Plan's eight thematic impact areas. The first report was produced for the period 2003-2006. The second report for the period 2007-2009 was produced during FY10. An interim update was provided in FY11 and FY12 through a synthesis of country reports (Synthesis of Country Programme Progress Reports for FY10 and FY11 respectively) to identify programme trends across the organisation and make high level recommendations.

A recent innovation introduced during the previous reporting period is the post-intervention study, which revisits communities around five years after Plan has left, to assess the sustainability of our work and our contribution to long-term changes. The first full study (following FY10 pilots) was carried out in Kenya. The study identified both strengths and weaknesses of Plan's legacy (see also SO1). The next post-intervention study will take place in the Philippines in FY13.

All global reports were made available during the current reporting period on Plan's external website – see Global reviews.

As noted above, Plan's strategy to 2015, 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), reported on in Plan's FY10 report in areas such as gender and inclusion, scaling-up and evidence based practice.

The review of the Annual Participatory Programme Review (APPR) process carried out in the previous reporting period stated that "Country Offices have gained insights into their programming and most of this learning has resulted in changes to programming. However very few Country Offices described a systematic process for ensuring that lessons learned (once identified) resulted in actions with clear responsibilities and time-frames." The results of APPRs (including recommendations) are shared across the organisation (on Plan's intranet)

including recommendations for programme improvement. The systematic follow-up is still, however, an area that Plan needs to strengthen, building on existing good country practice complemented by the development of the Evaluation standards (this has been started during this reporting period – see NGO1 above).

A review tool has also been designed to assess the quality of Plan's Child Centred Community Development (CCCD) approach systematically. The tool has been introduced to provide the International Board and management at all levels with a qualitative assessment of the degree to which the process of embedding the key principles and strategies of CCCD (as described in the Programme Guide) has been achieved. This allows the Board and management to take informed decisions on how to improve the process of applying the CCCD approach with a view to strengthening programme effectiveness. The tool was piloted in four country programmes in FY10 and rolled out in nine country programmes FY2011. It was then revised in FY12 following a global review meeting and the revised tool was applied in a further 10 countries during the current reporting period.

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

PRINCIPLES

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

STRATEGIES

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

Up to 2011, the process was led by Plan's Global Assurance (internal audit) team in conjunction with the regional monitoring and evaluation teams. From 2012, ownership of the assessment process was shared between the Programme team based at International Headquarters and the Regional Offices. Whilst the initial driver for the tool was upward accountability of our CCCD approach, a reflection of the 2012 process highlighted that the participatory nature of the CCCD Evaluations was widely appreciated by the teams themselves, staff from the country being evaluated and external stakeholders. The Evaluations were seen to have facilitated valuable learning on CCCD among the team members (from different Plan offices) and the Programme Country staff at different levels in the countries being evaluated.

An initiative that will support the strengthening of Plan's CCCD approach, including learning from the CCCD evaluations, is the Plan Academy. FY12 was the 'start-up' phase of the Plan Academy. This is a global learning and competency development initiative with an initial focus on strengthening a consistent understanding and application of Plan's CCCD approach across the organisation. The Plan Academy will be designed to serve both Plan staff and Plan's local partners (NGOs, CBOs and Government)

An initial output of the Plan Academy introduced during the current reporting period was a CCCD induction programme. The Plan Academy will be launched during FY13 and will provide an opportunity for continuous learning (face-to-face and on-line) on Plan's CCCD approach, including addressing issues highlighted in the CCCD evaluations.

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

This has been further emphasised in Plan's strategy to 2015 which includes tackling exclusion as one of the four key areas Plan will focus on. As mentioned in NGO1 above, Plan commissioned a 'Strategic review on inclusion' in the current reporting period (concluded in October 2012). The review involved widespread consultation throughout Plan, including 4 country case studies followed by regional office workshops. The review is the starting point to identify and implement steps to improve Plan's practice on inclusion.

In the current reporting period Plan moved forward with a bold agenda on gender equality, built on the best available evidence from internal and external sources, which is widely owned by staff across the global organisation. Plan now has a clear vision, consistent message and coherent approach to gender equality, which is driving momentum across all offices. This is supported by a series of high level initiatives which have inspired transformative change on gender equality, across our offices, amongst our staff, and within our programmes. Appropriate knowledge, skills, tools and capacities are being carefully strengthened through a thoughtful process of capacity building and performance management. The processes to develop Plan's foundations on gender equality have been highly inclusive and catalytic towards collective change, drawing staff together across Plan and inspiring them to greater achievements.

Plan's Policy on Gender Equality (2011): Plan believes that gender equality is central to achieving our vision for change: a world in which all children, both girls and boys, realize their full potential in societies that respect people's rights and dignity. Plan's Policy on Gender Equality, approved in June 2011 by the International Board, and confirmed in September 2011 by the Members Assembly, establishes gender equality as a core objective of our work as an organisation dedicated to child rights. The Policy provides a clear vision, consistent message and coordinated approach on gender equality by Plan offices at all levels. The Policy on Gender Equality reinforces Plan's platform for our Because I am a Girl campaign.

Based on the principles of Plan's Child-Centred Community Development, Plan's Policy makes the following twelve commitments to gender equality:

1. Plan will confront and challenge gender discrimination, stereotyping and unequal power relations between men and women, and boys and girls.
2. Plan will advocate and promote gender equality as a human and child right.
3. Plan will oppose all forms of gender-based violence and all practices that undermine the dignity of children and their right to protection from harm.
4. Plan will not tolerate practices that result in gender-based discrimination, prejudice or inequality.
5. Plan will implement long-term strategies of social change to address the causes of gender-based exclusion and discrimination.
6. Plan will ensure that a gender analysis and actions to promote gender equality are included in all programmes.

7. Plan will promote the empowerment of girls and women to ensure that all children have an equal opportunity to realize their rights.
8. Plan will work with men and boys in tackling gender discrimination and promoting gender equality.
9. Plan will promote the equitable and meaningful participation of girls and boys in the decision-making processes that affect their lives.
10. Plan will create an enabling environment for gender equality to thrive in our internal organisational culture.
11. Plan will analyse the risks that may arise in the pursuit of gender justice and will take steps to prevent any potential harm to girls and boys.
12. Plan will mobilise the human and financial resources to meet its commitments to gender equality.

Plan's Policy on Gender Equality was successfully disseminated across the global organisation during the current reporting period through a strategic communications process, promoting accessibility and engagement by staff at all levels. A set of simple key messages has united Plan staff around the Gender Equality Policy:

- We now have one set of clear definitions of key gender concepts.
- We now have one vision and one approach to gender equality.
- We all share the institutional objective of gender equality.
- We can all breathe life into our Policy.
- Plan will hold itself accountable to the Gender Equality Policy.

Plan's Strategy on Gender Equality (2012-2016): The Gender Equality Strategy creates a framework for holding all Plan offices and staff accountable to the commitments made in Plan's Policy on Gender Equality. It provides technical guidance on how to operationalise the Policy on Gender Equality in Plan's work and offices. It reinforces Plan's "One Plan One Goal" global strategy, and provides the foundation for Plan's Because I am a Girl (BIAAG) Campaign. The Strategy, approved in June 2012:

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

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

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

Results in FY 12: Gender training teams have been set up in all regional and country offices across Plan, and have rolled out the 'Foundations of Gender' module. A robust Monitoring and Evaluation system will be put into place in FY13, however early indications show positive results in terms of generating momentum, strengthening clarity and building skills on gender equality.

BIAAG Campaign: FY 12 was an important year for our global campaign called Because I am a Girl (BIAAG). During this period, Plan prepared all offices across the global organisation to launch the campaign in October 2012. We successfully lobbied the UN to identify October 12 as the International Day of the Girl Child. We produced a new report on girls' education, coherent with our Theory of Change on girls' rights and empowerment. We held launch preparation workshops in every region across Plan—and profiled our BIAAG

advocacy strategy, communications/marketing approach, and plan to scale up programming. Some of the key achievements included:

Definition of a BIAAG Programme: Plan clarified its definition of BIAAG programmes/projects as:

- Coherent with the BIAAG Theory of Change: Aims to address at least one barrier or one asset for girls.
- Includes at least one explicit objective to improve the lives of girls or promote gender equality.
- Meets the criteria for either a Gender-Aware or Gender-Transformative Plan programme.

BIAAG Theory of Change & Programme Framework: In this period, we developed a theory of change on girls' rights and empowerment to guide our global campaign. Girls face unique barriers to completing secondary education and to gaining the life skills needed to transition successfully to becoming empowered. Girls also need a range of assets at specific stages throughout their life-cycle in order to become empowered to make life choices and to have their rights recognised. Plan has identified eight (8) barriers and four (4) assets for girls as part of the BIAAG Campaign. The BIAAG campaign will address both the intersecting barriers and assets in our approach to facilitating girls' holistic empowerment and rights.

Building Plan's Performance and bringing Gender Equality and Girls' Empowerment to Scale: During the current reporting period Plan began putting in place selective strategic initiatives in order to support the capacity of staff to implement quality gender equality programmes, and to bring Plan's work on gender equality and girls' empowerment to scale. This will enable us to reach out BIAAG programme targets, and to bring quality BIAAG programmes to scale.

Global Girls Innovation Programme

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

This will focus the organisation's efforts on a global BIAAG framework comprised of large flagship initiatives designed through high quality technical approaches that drive learning and results at scale, and across countries, on gender equality and girls' empowerment. This coherent effort will strengthen our outcomes, increase our efficiencies, and position Plan as a recognised world leader in global debates and practice. A coordinated programme framework includes clear, high quality reporting which documents our performance in achieving collective results at all levels.

BIAAG Programme Source

During the current reporting period, Plan developed a concept called the BIAAG Programme Source which, once launched, will be an information hub for all Plan staff to learn and share about programmes addressing gender inequality and girls' empowerment (BIAAG). The BIAAG Programme Source is designed to enhance high quality CCCD programming, facilitate communication between Plan staff, and drive *internal* learning. The BIAAG Programme Source will celebrate Plan's performance on gender equality, and it will highlight Plan programme *outcomes*, changes among rights holders and duty bearers.

Our next steps will be to harness the energy and commitment to gender across Plan, and to develop global programmes on gender equality that can be implemented across countries, potentially at scale, in order to maximise Plan's overall impact. The Because I am a Girl campaign provides a distinct opportunity to make this happen.

As reported last year, Plan uses collective processes to create advocacy and policy positions. We believe that harnessing the talents and experience of colleagues working at operational level gives us the best inputs to theoretical policy work and gives us examples and good practice case studies which can be shared and replicated, not only internally, but also externally with our partners. Below, we set out some of our practice, based on our work on two global campaigns, which were set to transition into programme work by end November/December 2012.

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

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

With the transition in mind, ambitious new programmatic, including advocacy, goals and strategies were or are being drafted, and have been sent or will be sent to senior leadership for final sign off. Here are some examples from the two transition processes:

The objectives for LWF included transferring learning and ongoing organisational efforts, which will continue in some regions, notably Latin-America and West Africa, on gender-based violence in schools. Through management and the Board, under the Because I am a Girl (BIAAG) campaign, we agreed an advocacy plan of six goals, one of which is the elimination of gender-based violence in schools as a partial barrier to ensuring a quality education, including for girls. Apart from the more managerial processes information was disseminated across Plan about this transition. This occurred through Plan's intranet and through outreach to focal points, advocacy experts, and various technical networks notably on gender, education and child protection. A cross-organisational team (including four regional directors and programme directors) is tasked with reviewing and approving all of the Country Strategic Plans. These reviews become vehicles for dialogue on country strategic focus for five-year periods, and a place to look pragmatically into how to process suggested directional changes.

A different process was adopted for the transition of CEC. Up to now 37 programme countries out of 50 have mainstreamed the CEC campaign objectives into their work streams. Among the new programme objectives are to advocate and support Digital Birth Registration as a means to reach many more unregistered children. This means that within Plan we are having to work increasingly cross-departmentally, now also involving our IT team and support from our Global Partnerships Team to support our engagement with the private sector. Thus we have involved the knowledge from our work strands on "technology for development" (ICT4D) and also won support from Accenture for the concept. Accenture is currently supporting our concept building and helping to plan for future roll-out. The process has also involved information-sharing across Plan, most prominently happening at a workshop of technical experts. These experts were invited for their expertise in various areas and for their geographic diversity. These experts now constitute a technical network and reference body going forwards, Also, there was an open invitation to a presentation of the anticipated new work and for discussion given at Plan's annual Global Leadership Conference, bringing together all of Plan's Country and National Directors together with our International Headquarters' senior leadership.

Both former campaigns have a focal point designate (part of other work areas) in each country, so that their opinions and achievements will continue to be reflected in our decisions, vision and goals at global level. Short policy papers are also written collectively, capturing Plan's programme level experience and practice, according to priority need, so that we advocate with credibility and authority. We also commission research for testing our hypotheses, and the results are likely to be part of Plan-wide consultation in order to draw on the experience of our programme and policy colleagues.

This type of research, and any other papers developed jointly, ensures consistency of approach and message, and the methodology of putting it together ensures we get the best content as well as buy-in from colleagues.

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

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

Interventions:

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

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

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

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

- Strengthening and engaging with in-country coordination mechanisms by both government and cluster systems initiated by the UN during the Sahel food crisis in Niger, Mali and Burkina Faso as well as in Ethiopia and South Sudan. In West Africa and the Americas Plan is the co-chair of the Education in Emergencies cluster.
- Standing as a board member on the International Council of Voluntary Agencies (ICVA), an umbrella body of NGOs to strengthen ICVA's efforts to improve coordination and cooperation in various management settings such as Sudan/South Sudan. Plan is also on the board of VOICE, an advocacy, lobbying and common positioning umbrella body of European NGOs.
- Being part of the Children in a Changing Climate Coalition, a coalition of leading child-focused research, development and humanitarian organisations (including Save the Children and World Vision) each with a commitment to share knowledge, coordinate activities and work with children as agents of change.
- Participating in the Inter Agency Standing Committee reference Group on mental health and psychosocial support in emergencies.
- Active participation in the global Child Protection Working Group, including supporting the development of the minimum standards for child protection in humanitarian action and International Network on Education in Emergencies (INEE).
- Acting as a Vice Chair of the Sphere board aimed at improving quality and accountability among humanitarian actors.

- Being a board member of NetHope which supports NGOs with information and communication technology support. Also, a board member of People in Aid who promote good practice in the management and support of aid personnel.
- Institutional arrangement to contribute and collaborate with UN agencies UNHCR, UNICEF and WFP as well as AusAid, ECHO, Canadian Humanitarian Coalition and the UK's Disaster Emergencies Committee.

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

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

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

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

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

Set out below is a summary of Plan's expenditure during the reporting period by program area across Plan Worldwide. Also included are fundraising costs, other operating costs and trading expenditure. Figures for the financial year to 30 June 2011 figures are presented for comparison. Plan International, Inc.'s expenditure comprises the International Headquarters expenditure and the Field expenditure, except for €16m (FY11 - €9m) of the Field expenditure which is the expenditure of donor restricted funds by the National Organisations in Colombia and India and by Interact (a subsidiary of the UK National Organisation).

FY12

	National Organisations €000	Field €000	International Headquarters €000	Intra-group & exchange €000	Total 2012 €000
Healthy start in life	1,959	92,948	1,907	-	96,814
Sexual and reproductive health	1,711	12,587	318	-	14,616
Education	4,208	72,594	2,312	-	79,114
Water and Sanitation	1,850	44,069	1,152	-	47,071
Economic security	2,128	35,706	1,007	-	38,841
Protection	4,524	22,585	1,108	-	28,217
Participate as citizens	16,036	51,519	3,426	-	70,981
Disaster risk management	3,537	53,991	2,118	-	59,646
Sponsorship communications	14,181	35,388	2,676	-	52,245
Programme expenditure	50,134	421,387	16,024	-	487,545
Fundraising costs	86,156	4,321	2,752	(2,302)	90,927
Other operating costs	43,382	-	10,955	(1,730)	52,607
	179,672	425,708	29,731	(4,032)	631,079

	National Organisations €'000	Field €'000	International Headquarters €'000	Intra-group & exchange €'000	Total 2011 €'000
Trading expenditure	2,934	-	-	-	2,934
Net gains on foreign exchange	-	-	-	(10,867)	(10,867)
Total expenditure	**182,606**	**425,708**	**29,731**	**(14,899)**	**623,146**

<u>FY11</u>

	National Organisations €'000	Field €'000	International Headquarters €'000	Intra-group & exchange €'000	Total 2011 €'000
Healthy start in life	1,008	68,481	1,379	-	**70,868**
Sexual and reproductive health	1,041	10,693	170	-	**11,904**
Education	4,539	74,357	1,923	-	**80,819**
Water and Sanitation	1,005	42,391	878	-	**44,274**
Economic security	1,475	37,297	782	-	**39 554**
Protection	2,996	12,852	373	-	**16,221**
Participate as citizens	13,800	40,982	1,759	-	**56,541**
Disaster risk management	2,466	41,783	1,539	-	**45,788**
Sponsorship communications	14,416	35,183	2,097	-	**51,696**
Programme expenditure	**42,746**	**364,019**	**10,900**	**-**	**417,665**
Fundraising costs	**70,038**	**2,876**	**2,558**	**(1,765)**	**73,707**
Other operating costs	**40,964**	**-**	**11,053**	**(2,434)**	**49,583**
	153,748	366,895	24,511	(4,199)	540,955
Trading expenditure	**3,491**	**-**	**-**	**-**	**3,491**
Net losses on foreign exchange	**-**	**-**	**-**	**16,773**	**16,773**
Total expenditure	**157,239**	**366,895**	**24,511**	**12,574**	**561,219**

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.

	2012 €000	2011 €000
Child sponsorship income	**362,996**	353,368
Grants	**153,219**	139,657
Gifts in kind	**27,088**	14,615
Bequests	**3,488**	3,280
Project sponsorship and appeals	**81,065**	74,086
Other contributions	**84,553**	77,366
Interest and dividend income	**2,614**	2,142
Gain/(loss) on sale of investments	**361**	665
Investment income	**2,975**	2,807
Trading income	**2,997**	3,605
Total income	**633,828**	591,418

5 largest donors for the year to 30 June 2012:

	€
Swedish International Development Cooperation Agency	12,796,183
European Commission	11,363,836
Canadian International Development Agency	10,577,925
USAID	10,507,154
Unicef	9,379,382

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

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

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

Plan has introduced environmental reporting during the current reporting period, covering the direct operations of all Country Offices, International Headquarters and the National Organisations. Environmental Key Performance Indicators have been measured, which conform to the Global Reporting Initiative (GRI). These have also been converted into carbon emission equivalents.

Plan recognises that reporting is not yet reliable as the methodology does not include any automated measurement. The process is a new area for Plan and there are variations in results between offices which are not explained. Variations may be expected in future years which will be attributable to improved data quality rather than underlying changes in environmental impact.

Noting these limitations in the available data, Plan's environmental impact based on this information is equivalent to an estimated 18,000 tonnes of carbon dioxide emissions per year, arising from the sources listed below:

Environmental impact in tonnes of Carbon Dioxide equivalent			
	FY11	FY12	% change
Air Travel	4,886	5,632	15%
Vehicle Travel	5,008	5,325	6%
Electricity use	3,197	3,733	17%
Office Diesel use	2,025	2,132	5%
Natural gas use	183	209	14%
Paper	449	485	8%
Water	221	227	3%
Total	15,968	17,743	11%

The reported impact has increased year on year driven by greater accuracy in reporting and growth in operations, represented by 16% expenditure growth in FY12.

During 2013, the Board will consider mechanisms to improve the quality and accuracy of reporting and steps to adopt to improve management of Plan's environmental impact.

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

Once steps have been taken to improve the quality and accuracy of reporting during 2013, management and the International Board will consider mechanisms to adopt to improve management of Plan's environmental impact and to implement initiatives to reduce greenhouse gas emissions.

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

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

The workforce is divided between the following regions:
Asia: 28%, East and Southern Africa: 21%, Americas: 26%, West Africa: 16%, Other (Europe, Australasia): 9%.

Total workforce
Average number of employees during the year ended 30 June

	2012 Number	**2011** Number
Field	8,079	7,616
National Organisations	1,103	964
International Headquarters	148	127
	9,330	8,707
Of which:		
Internationals (mainly Field staff)	147	136
Local staff	9,183	8,571

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

We are unable to provide figures for the exact number of hours training our staff received during the current reporting period, however a new learning management system called "Success Factors" will be implemented mid to late 2014 as part of Plan's Human Resources Information System ('HRIS') Implementation Project which was launched during the reporting period. Success Factors includes a powerful reporting tool that will allow us to see how much training each employee has taken.

Examples of training taken place in 2012:

- Induction training for all staff;
- Middle Management and above orientation training (this year we will be launching 'Passport to Success' – Orientation Programme for Plan's Managers);
- HR Training (including on Performance Management, Writing Job Descriptions, Interview skills, Workforce Planning, Job Evaluation, Succession and Talent Management);
- Plan Certificate in Management Programme – for middle managers and above (18 month blended learning programme on management skills);
- Regional Director and Deputy Regional Director Personal Development Programme;
- Executive Coaching for senior management to support transition into new roles;
- Access to e-learning materials for all staff;
- Foundations of Gender training;
- Child Centred Community Development Training;
- Child Protection Training (including a course for all staff, a 'training of Trainers' course for Child Protection Focal Point staff, and a Child Participation in Child protection course. In addition Plan runs courses on Community Complaints and Response mechanisms, Conducting Administrative Investigations, and Case Management).

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

Performance reviews were completed for 99% of Plan International staff.

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

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

International Board

- The International Board comprised 6 male and 5 female members[2]; 9 board members were from developed countries and 2 were from developing countries[3]. During the period, 1 male member from a developing country retired from International Board and another female from a developing country was appointed to the International Board in their place.

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

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

<u>Executive Team (at International Headquarters)</u>

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

<u>Country Management Teams (across the Regions)</u>

- 54% of Country Management Team staff were male, 46% female; 86% were from developing countries. These figures relate only to 3 out of our 4 regions: Asia, East & Southern Africa, and West Africa. The data was not recorded this year in relation to the Americas.

Other diversity criteria were not systematically collected during the period.

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

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

Throughout the reporting period Plan worked in 50 programme countries both at the national level and in different regions of these countries through a total of 250 programme units.

As noted above in NGO4, Plan conducted its first full post-intervention study in Kenya during the previous reporting period, revisiting communities that Plan had left five years earlier. The study found that Plan had been responsible for positive change in the physical infrastructure of the communities that had been sustained and had benefited the wider population. However, community groups introduced and supported by Plan shortly before phase out were no longer in operation because not enough time had been allowed for strengthening community capacity and ownership. The study provided valuable lessons on sustainability that has been widely disseminated within the organisation. During FY12 the report has been made available on Plan's external web site (see Global Reports) and a short 'Programme Briefing' has also been developed to help disseminate the lessons learned. A further study, building on the previous study, is planned for the Philippines in FY13.

The monitoring of adherence to Plan's Global Child protection Policy is made through the annual mandatory tracking of compliance to the CPP Implementation Standards by all Plan Offices. This results in a child protection risk measure for each office. The overall CP risk exposure in Plan's operations is thus measured as low risk. With regards to compliance with the minimum CP requirements the organisation is measured as medium risk. In addition to the annual tracking of compliance against the CPP standards, our Global Assurance team conducts a number of exclusive child protection audits. All Plan offices are also required to submit, on an annual basis, an analysis of all child protection concerns and incidents, which are consolidated into a global report that is submitted to the Executive Team. This report includes recommendations to address any weaknesses indentified in policy implementation and our obligations to keep children safe.

During the current reporting period Plan as a whole dealt with 703 child protection issues (i.e. incidents affecting 703 children). A total of 684 alleged perpetrators were reported in relation to these issues, of which 19 were staff or associates of Plan and 665 were not associated with Plan. The allegations against 14 out of the 19 staff or associates of Plan were found to be proven. All cases were appropriately reported and responded to.

SO3: Percentage of employees trained in organisation's anti-corruption policies and procedures:

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

As stated, fundraising within Plan is conducted by National Organisations, which are separate legal entities operating within different jurisdictions. They and their governing boards are each individually responsible for compliance with national legal and regulatory requirements governing fundraising and marketing and for determining any other policy standards to which they operate at a national level.

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

1. Corporate Partnership Guidelines - a global policy and guidelines apply to the assessment of the ethical suitability of corporate partnerships, it being recognised that many corporations operate internationally, and that a partnership with Plan in one country can have implications for Plan's operations and reputation in other countries.

2. Grant Acquisition Policy and Procedures – a policy and guidelines have been developed governing the process and terms for seeking and accepting large grants from national governments, multilateral institutions and corporations.

3. Child Protection Policy (CPP) – a global child protection policy is in place, applicable to Plan Worldwide in relation to all its interactions with children and young people. The policy details the organisation's commitment to ensure that no child comes to harm as a result of their association with the organisation. It's scope covers staff and associate behavior with children, the requirement to ensure measures to safeguard children are mainstreamed into all Plan's operational and programmatic activities including fundraising and marketing and the organisations to appropriately deal with concerns reported to it.

Report Application Level		C	C+	B	B+	A	A+

Standard Disclosures

G3 Profile Disclosures — OUTPUT

Report on:
1.1
2.1 - 2.10
3.1 - 3.8, 3.10 - 3.12
4.1 - 4.4, 4.14 - 4.15

Report on all criteria listed for Level C plus:
1.2
3.9, 3.13
4.5 - 4.13, 4.16 - 4.17

Same as requirement for Level B

G3 Management Approach Disclosures — OUTPUT

Not Required

Management Approach Disclosures for each Indicator Category

Management Approach Disclosures for each Indicator Category

G3 Performance Indicators & Sector Supplement Performance Indicators — OUTPUT

Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.

Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Reponsibility.

Report on each core G3 and Sector Supplement* Indicator with due regard to the Materiality Principle by either: a) reporting on the Indicator or b) explaining the reason for its omission.

Report Externally Assured

*Sector supplement in final version

GRI Application Level C

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

Name: Fraser Simpson
Position: Legal Counsel
Date: April 2013

Global Reporting Initiative™

Plan